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**U.S. Bureau of  
Agricultural Economics**

Title:

**Ratio of assessed value  
to consideration in bona...**

Place:

**Washington, D.C.**

Date:

**1936**

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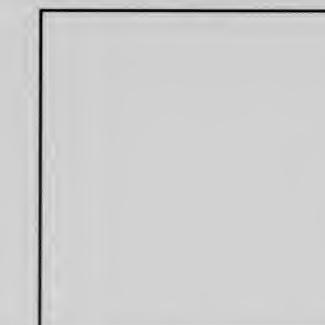
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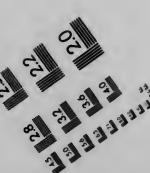
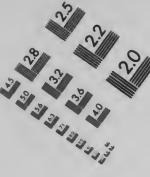
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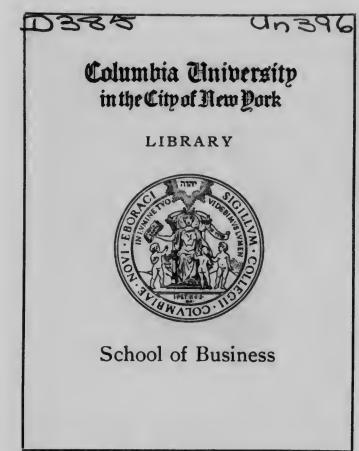
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Division of  
Land Economics

Ratio of Assessed  
Value to Consideration  
in Bona Fide Transfers  
of Farm Real Estate

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1935-1945  
1945-1955



UNITED STATES DEPARTMENT OF AGRICULTURE  
Bureau of Agricultural Economics  
Division of Land Economics

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RATIO OF ASSESSED VALUE TO CONSIDERATION IN  
BONA FIDE TRANSFERS OF FARM REAL ESTATE

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Data for 286 Selected Counties, 1933 or Earlier Years  
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Washington, D. C.  
January 1936

RATIO OF ASSESSED VALUE TO CONSIDERATION IN  
BONA FIDE TRANSFERS OF FARM REAL ESTATE,  
1933 OR EARLIER YEARS

Prepared by Division of Land Economics

This report presents for 286 counties in 44 States basic data on the ratio of assessed value to consideration in bona fide transfers of farm real estate. The data for this report are based on those collected from official county records under a Civil Works Project administered by the Bureau of Agricultural Economics, and assisted by the Agricultural Experiment Stations of each of the States for which data are presented. <sup>1/</sup>

This report includes only those transfers judged to be voluntary, in which farm land with improvements were transferred by warranty or special warranty deed, in which the buyer and seller had different surnames (to eliminate transfers between relatives in so far as possible), for which the consideration stated in the deed was adjudged to be the full and true consideration, and for which an assessed valuation as of a date approximating the date of the transfer was available.

In many of the counties, the small number of transfers giving the necessary information, the variation in size of property and in price per acre, as well as the basis of assessment and date of reassessment have contributed to the considerable variation which the ratio of assessed to sales value shows between years. The variation between States arises largely out of the differences in the legal ratio that the assessed value bears to the appraised "full" value of the property fixed, and out of the variation in assessment methods and practices. The variation between counties is indicated by the data arising in part from the factors contributing toward the variation between years, and in part from the lack of uniformity in assessment practices.

In general, assessed values appear to lag considerably behind sales values both when sales values are rising and when they are falling. From 1930 to 1936, while sales values were falling in almost all parts of the country, there has been an upward trend in most counties in the ratio that assessed values bear to sales values.

<sup>1/</sup> The project was designated officially as C.W.P. Project 6, and consisted of two parts: (a) Farm land values and transfers, and (b) Delinquency. It was administered in the Bureau by a joint committee under the chairmanship of Eric Englund, Assistant Chief of the Bureau, and composed of Donald Jackson, V. J. Veltman and G. J. Ladd from the Division of Agricultural Finance, and J. R. Stuber and L. C. Scott from the Division of Land Economics. In the light of the fact that delinquency was but little heavier responsibility of the Division of Agricultural Finance, and has been published in the article "Delinquency of Rural Real Estate". In addition to the present publication, a report on farm real estate transfers by type of transfer and various classification per acre in bona fide transfers has also been prepared under the heading and transfer phase of the project, covering 414 counties in 47 States. These counties were selected from over 1,600 counties in which varying amounts of data were collected from official county records. The analysis involved in preparing the report "Transfers of Farm Real Estate" as well as this publication, "Ratio of Assessed Value of Consideration in Bona Fide Transfers of Farm Real Estate", has been carried out by the Division of Land Economics, with many helpful suggestions from the federal committee.

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Business

INTENTIONAL SECOND EXPOSURE

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Business

RATIO OF ASSESSED VALUE TO CONSIDERATION IN  
BONA FIDE TRANSFERS OF FARM REAL ESTATE,  
1933 OR EARLIER YEARS

Business  
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Prepared by Division of Land Economics

This report presents for 286 counties in 44 States basic data on the ratio of assessed value to consideration in bona fide transfers of farm real estate. The data for this report are based on those collected from official county records under a Civil Works Project administered by the Bureau of Agricultural Economics, and assisted by the Agricultural Experiment Stations of each of the States for which data are presented. 1/

This report includes only those transfers judged to be voluntary, in which farm land with improvements were transferred by warranty or special warranty deed, in which the buyer and seller had different surnames (to eliminate transfers between relatives in so far as possible), for which the consideration stated in the deed was adjudged to be the full and true consideration, and for which an assessed valuation as of a date approximating the date of the transfer was available.

In many of the counties, the small number of transfers giving the necessary information, the variation in size of property and in price per acre, as well as the basis of assessment and date of reassessment have contributed to the considerable variation which the ratio of assessed to sales value shows between years. The variation between States arises largely out of the differences in the legal ratio that the assessed value bears to the appraised "full" value of the property taxed, and out of the variation in assessment methods and practices. The variation between counties indicated by the data arise in part from the factors contributing toward the variation between years, and in part from the lack of uniformity in assessment practices.

In general, assessed values appear to lag considerably behind sales values both when sales values are rising and when they are falling. From 1920 to 1933, while sales values were falling in almost all parts of the country, there has been an upward trend in most counties in the ratio that assessed values bear to sales values.

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1/ The project was designated officially as C.W.P. Project 16, and consisted of two parts: (a) Farm land values and transfers, and (b) Tax delinquency. It was administered in the Bureau by a joint committee under the chairmanship of Eric Englund, Assistant Chief of the Bureau, and composed of Donald Jackson, V. W. Velgren and G. J. Isaac from the Division of Agricultural Finance, and F. E. Stauber and M. W. Rosen from the Division of Land Economics. The analysis of the data on tax delinquency was handled as the chief responsibility of the Division of Agricultural Finance and has been published in the series "Tax Delinquency of Rural Real Estate". In addition to the present publication, a report on farm real estate transfers by type of transfer and average consideration per acre in bona fide transfers has also been prepared under the land value and transfer phase of the project, covering 414 counties in 47 States. These counties were selected from over 1,300 counties in which varying amounts of data were collected from official county records. The analysis involved in preparing the report "Transfers of Farm Real Estate" as well as this publication, "Ratio of Assessed Value of Consideration in Bona Fide Transfers of Farm Real Estate" has been carried out by the Division of Land Economics, with many helpful suggestions from the general committee.

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

NEW HAMPSHIRE

--- County : : Consideration: Assessed : Ratio of assessed ---  
and :Properties: Acreage : per : value : value to con-  
year : : : acre : per acre : sideration ---

Strafford	Number	Acres	Dollars	Dollars	Percent
1928	2	246	23.58	17.48	74
1929	4	453	14.90	9.05	61
1930	4	156	38.78	28.85	74
1931	5	147	26.53	35.37	133
1932	8	207	43.48	30.53	70
1933	3	142	41.20	22.18	54

Sullivan					
1928	1	90	54.44	38.89	71
1929	1	127	15.75	15.75	100
1931	3	305	18.36	19.02	104

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## VERMONT

County and year		Properties		Consideration	Assessed	Ratio of assessed
		Acreage	per acre	value	value to consideration	
Orleans	Number	Acres	Dollars	Dollars	Percent	
1928	65	6,739	43.45	20.98	48	
1929	57	5,792	44.77	18.41	41	
1930	60	5,558	39.17	19.45	50	
1931	38	3,071	37.85	18.84	50	
1932	32	3,984	28.03	16.11	57	
1933	24	2,388	26.96	17.05	63	
Windsor						
1925	12	1,228	25.04	13.76	55	
1926	16	1,392	31.36	17.64	56	
1927	3	180	58.06	27.50	47	
1928	14	1,443	28.62	15.19	53	
1929	12	959	28.99	15.95	55	
1930	10	699	25.21	14.74	58	
1931	10	622	29.79	13.26	45	
1932	6	493	26.77	19.07	71	
1933	5	552	7.52	5.98	80	

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## RHODE ISLAND

County and year		Properties		Consideration	Assessed	Ratio of assessed
		Acreage	per acre	value	value to consideration	
Kent	Number	Acres	Dollars	Dollars	Percent	
1926	1	4	425.00	575.00	135	
1927	2	18	638.89	482.22	75	
1928	1	50	110.00	50.00	45	
1929	2	77	24.68	18.83	76	
Providence						
1925	1	150	8.67	12.60	145	
1929	1	23	21.74	36.96	170	
1932	2	149	26.85	42.67	159	
Washington						
1925	1	129	69.77	77.52	111	
1926	3	355	16.20	12.54	77	
1927	3	72	54.51	64.24	118	
1929	2	99	17.17	26.77	156	

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

CONNECTICUT

County and year	Properties: Acreage per acre	Consideration: per acre	Assessed value per acre	Ratio of assessed value to con- sideration
Middlesex 1926	3	346	23.27	79
1927	5	524	30.04	43
1928	4	234	37.39	77
1929	4	449	37.19	53
1930	1	39	38.46	103
1931	7	724	23.34	75
1932	1	36	86.11	108
1933	1	35	34.29	41

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

NEW JERSEY

County and year	Properties: Acreage per acre	Consideration: per acre	Assessed value per acre	Ratio of assessed value to con- sideration
Sussex 1920	10	1,154	58.79	48
1921	6	700	30.82	46
1922	15	1,257	29.51	49
1923	9	683	44.25	68
1924	1	200	36.50	41
1925	13	1,473	40.56	41
1927	15	2,221	54.04	41
1928	7	958	73.62	49
1929	4	438	72.68	42
1930	10	890	61.74	51
1931	1	174	32.18	71
1932	8	926	38.33	51
1933	6	702	46.72	70

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

PENNSYLVANIA

County		Consideration	Assessed	Ratio of assessed
and	Properties	Acreage	per acre	value to consideration
year	i	: acre	: per acre	

Cameron	Number	Acres	Dollars	Dollars	Percent
1907	19	8,214	3.52	1.33	38
1908	11	857	10.01	2.50	25
1909	11	1,098	7.71	1.69	22
1910	9	526	22.09	15.14	69
1911	11	729	14.40	7.98	55
1912	9	814	14.41	14.26	99
1913	13	1,537	8.73	6.76	77
1914	9	1,107	7.29	5.04	69
1915	8	798	20.23	9.27	46
1916	6	749	15.95	10.92	68
1917	6	400	27.00	17.13	71
1918	11	902	14.84	7.32	49
1919	14	803	10.53	6.90	66
1920	22	1,012	27.07	12.63	47
1921	15	1,103	12.26	8.32	68
1922	11	333	24.36	10.68	44
1923	9	759	11.71	8.58	73
1924	11	1,757	12.79	4.74	37
1925	10	10,535	4.32	3.26	75
1926	9	549	17.86	9.12	51
1927	2	112	22.32	18.15	81
1928	1	122	5.74	3.77	66
1929	1	94	37.77	15.35	41
1930	2	109	51.38	13.45	26
1931	2	129	31.01	13.47	43

Clinton

1918	63	6,347	27.34	16.20	59
1919	84	5,062	50.41	33.85	67
1920	91	5,984	34.72	18.07	52
1921	64	4,500	39.54	25.84	65
1922	42	3,287	40.56	22.72	56
1923	35	2,503	34.84	19.29	55
1924	32	2,255	34.97	15.59	45
1925	29	2,373	29.53	14.96	51
1926	26	1,711	29.61	21.36	72
1927	26	2,086	29.43	15.81	54
1928	28	2,421	23.49	14.43	61
1929	21	1,587	41.68	29.15	70
1930	21	1,426	24.64	12.44	50
1931	18	1,414	19.48	10.74	55

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

PENNSYLVANIA - Continued

County		Consideration	Assessed	Ratio of assessed
and	Properties	Acreage	per acre	value to consideration
year	i	: acre	: per acre	

Clinton - C't'd	Number	Acres	Dollars	Dollars	Percent
1932	17	1,506	23.79	16.06	68
1933	9	395	44.30	30.68	69
<hr/>					
Jefferson					
1921	142	6,380	46.32	13.83	30
1922	82	3,884	38.84	13.66	35
1923	71	4,102	36.33	12.59	35
1924	45	2,705	37.15	23.09	62
1925	43	2,107	34.00	24.87	73
1926	55	2,530	32.36	24.77	77
1927	31	1,112	48.63	26.03	54
1928	33	1,722	30.90	20.90	68
1929	23	1,332	20.91	15.33	73
1930	20	904	26.21	20.81	79
1931	23	1,249	19.28	18.10	94
1932	28	1,484	22.78	18.01	79
1933	17	879	26.15	14.36	55

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## OHIO

		Consideration		Assessed	Ratio of assessed
County	and	Properties	Acreage	per acre	value to consideration
year			acre	per acre	
Brown		Number	Acres	Dollars	Dollars
					Percent
1903	1		35	22.86	21.14
1928	1		100	25.00	24.40
1929	1		33	69.85	28.48
1930	2		161	59.01	62.92
1933	1		179	17.88	29.89
Fairfield					
1902	9		652	53.19	28.44
1903	6		233	52.53	25.49
1904	13		474	53.69	24.35
1906	12		713	62.84	26.28
1907	11		515	76.21	26.33
1910	1		177	79.10	19.55
1911	4		222	60.53	63.42
1912	9		280	95.23	70.50
1917	1		186	107.53	54.03
1918	1		186	107.53	54.03
1919	1		81	86.42	63.46
1920	3		67	123.88	47.61
1922	1		4	375.00	147.50
1923	1		124	104.84	84.27
1924	1		60	35.00	15.17
1925	2		159	24.42	18.43
1926	2		159	143.16	93.46
1927	1		40	85.00	37.75
1928	1		152	33.27	20.79
1929	5		281	56.41	43.81
1932	1		132	102.48	88.56
1933	3		109	87.43	55.78
Meigs					
1910	7		320	21.42	21.41
1911	5		217	28.47	19.82
1912	1		10	10.00	11.00
1914	2		63	24.60	16.98
1915	2		188	27.39	21.28
1917	3		208	49.04	28.46
1919	2		55	36.36	33.45
1920	1		31	80.65	30.32
1927	4		359	28.04	26.30
1928	3		131	76.27	55.50
1929	10		832	52.13	30.71
					59

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## OHIO - Continued

County and year	Properties	Consideration	Assessed	Ratio of assessed
Meigs - C't'd.	Number	Acres	Dollars	Percent
1930	3	173	21.36	14.62
1931	3	237	11.39	14.43
1932	5	379	19.26	24.72
1933	1	20	35.00	41.00
Morgan				
1920	13	864	43.34	29.04
1921	10	567	53.68	39.45
1922	12	878	30.48	26.40
1923	9	475	40.16	30.11
1924	7	491	39.26	35.85
1925	3	265	40.75	26.06
1926	6	497	17.26	23.25
1927	2	113	19.34	20.49
1928	8	300	33.58	35.42
1929	12	1,365	27.96	31.32
1930	4	298	25.86	29.16
1931	11	1,132	23.23	22.86
1932	7	538	24.01	22.96
1933	5	366	10.25	17.05
Muskingum				
1926	1	137	21.90	21.82
1927	2	194	20.62	26.34
1928	1	48	26.04	28.12
1930	1	45	5.78	8.44
1933	1	78	12.82	27.18
VAN Wert				
1902	1	51	14.51	20.39
1903	2	60	67.50	93.83
1904	10	401	77.67	97.43
1905	1	42	95.24	93.81
1906	15	695	81.66	94.46
1907	27	1,530	100.84	99.37
1908	22	1,109	107.95	102.64
1909	30	1,768	98.31	95.59
1910	35	2,270	130.31	100.51
1911	21	1,417	154.70	97.77
1912	41	3,071	170.98	94.26
1913	26	1,706	147.68	96.91
1914	17	1,188	153.69	93.91

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

OHIO - Continued

County		Consideration:	Assessed	Ratio of assessed
and	Properties:	Acreage	per acre	value to con-
year	:	: acre	: per acre	sideration

Van Wert - C't'd.	Number	Acres	Dollars	Dollars	Percent
1916	4	280	224.77	95.16	42
1917	10	581	189.85	100.14	53
1918	3	260	193.08	95.54	49
1920	1	60	170.00	94.00	55
1921	1	430	205.84	76.33	37
1922	10	544	243.41	104.82	43
1923	7	405	136.30	104.00	76
1924	9	523	109.95	96.94	88
1925	8	436	133.05	103.19	78
1926	1	20	150.00	101.00	67
1927	5	231	117.75	75.06	64
1928	7	376	127.13	81.44	64
1929	17	817	130.00	82.58	64
1930	12	628	101.75	74.73	73
1931	10	650	58.85	65.29	111
1932	11	873	83.60	66.85	80
1933	5	396	110.37	60.33	55

Williams

1901	40	2,425	39.51	19.69	50
1902	39	2,363	48.13	19.20	42
1903	29	1,585	48.39	18.76	39
1904	28	1,360	49.79	18.99	38
1905	34	2,211	61.52	21.02	34
1906	29	1,394	58.54	19.33	33
1907	25	1,679	56.78	18.18	32
1908	13	566	66.08	30.00	45
1909	33	1,690	67.48	24.88	37
1910	27	1,883	71.23	38.14	54
1911	28	1,720	81.84	75.95	93
1912	24	1,283	85.66	77.26	90
1913	13	737	85.48	81.41	95
1914	22	1,578	101.90	84.79	83
1915	17	1,095	110.33	84.24	76
1916	10	452	130.09	75.73	58
1917	8	536	111.77	97.62	87
1918	20	930	107.65	78.48	73
1919	23	1,758	109.08	75.56	71
1920	34	2,349	128.70	84.01	65
1921	29	1,687	102.38	68.08	66
1922	27	1,659	90.54	81.40	90
1923	24	1,633	83.96	74.87	89

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

OHIO - Continued

County		Consideration:	Assessed	Ratio of assessed
and	Properties:	Acreage	per acre	value to con-
year	:	: acre	: per acre	sideration

Williams-C't'd.	Number	Acres	Dollars	Dollars	Percent
1924	22	1,206	77.96	76.54	98
1925	27	2,020	82.58	88.14	104
1926	43	2,940	88.81	80.59	91
1927	24	1,594	85.08	77.94	92
1928	21	1,543	60.15	77.14	128
1929	17	1,115	66.82	77.19	116
1930	8	416	61.06	58.29	95
1931	10	739	47.77	53.10	111
1932	4	204	41.71	51.18	123
1933	5	440	36.82	52.78	143

## **INTENTIONAL SECOND EXPOSURE**

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Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

**OHIO - Continued**

County and year	C't'd. Number	Acres	Dollars	Dollars	Percent
			per acre	per acre	value to consideration
Van Wert - C't'd.					
1916	4	280	224.77	95.16	42
1917	10	581	189.85	100.14	53
1918	3	260	193.08	95.54	49
1920	1	60	170.00	94.00	55
1921	1	430	208.84	76.83	37
1922	10	544	243.41	104.82	43
1923	7	405	136.30	104.00	76
1924	9	523	109.95	96.94	88
1925	8	436	133.05	103.19	78
1926	1	20	150.00	101.00	67
1927	5	231	117.75	75.06	64
1928	7	376	127.13	81.44	64
1929	17	817	130.00	82.58	64
1930	12	628	101.75	74.73	73
1931	10	650	58.85	65.29	111
1932	11	878	83.60	66.55	80
1933	5	396	110.37	60.33	55
Williams					
1901	40	2,425	39.51	19.69	50
1902	39	2,563	46.13	19.20	42
1903	29	1,585	48.39	18.76	39
1904	28	1,360	49.79	18.99	38
1905	34	2,211	61.52	21.02	34
1906	29	1,394	58.54	19.33	33
1907	25	1,579	56.78	18.18	32
1908	13	566	66.08	30.00	45
1909	33	1,690	67.48	24.88	37
1910	27	1,883	71.23	38.14	54
1911	28	1,720	81.84	75.95	93
1912	24	1,283	85.66	77.26	90
1913	13	737	85.48	81.41	95
1914	23	1,578	101.90	84.79	83
1915	17	1,095	110.33	84.24	76
1916	10	452	120.09	75.73	58
1917	8	536	111.77	97.62	87
1918	20	930	107.65	78.48	73
1919	23	1,738	107.08	75.56	71
1920	34	2,349	128.70	84.01	65
1921	29	1,687	102.38	68.08	66
1922	27	1,659	90.54	81.40	90
1923	24	1,633	83.96	74.87	89

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

**OHIO - Continued**

County and year	Properties:	Acreage	per acre	value	value to con- sideration
Williams-C't'd.	Number	Acres	Dollars	Dollars	Percent
1924	22	1,206	77.96	76.54	98
1925	27	2,020	82.58	86.14	104
1926	43	2,940	88.81	80.59	91
1927	24	1,594	85.08	77.94	92
1928	31	1,543	60.15	77.14	128
1929	17	1,115	66.82	77.19	116
1930	8	416	61.06	58.29	95
1931	10	739	47.77	53.10	111
1932	4	204	41.71	51.18	123
1933	5	440	36.82	52.78	143

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

INDIANA

County and year	Properties	Acreage	Assessed per acre	Consideration per acre	Ratio of assessed value to consideration
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Benton	Number	Acres	Dollars	Dollars	Percent
1920	67	8,906	247.60	167.55	68
1921	15	1,949	221.27	146.79	66
1922	26	3,862	218.13	165.56	76
1923	25	3,300	179.83	168.73	94
1924	14	1,639	176.84	149.36	84
1925	11	938	156.13	155.79	99
1926	21	3,027	140.76	157.41	112
1927	10	1,298	128.66	133.17	107
1928	17	1,381	121.24	107.85	89
1929	15	1,819	132.16	100.32	76
1930	13	1,939	118.98	87.21	73
1931	15	1,917	101.11	79.21	78
1932	7	723	77.66	78.24	101
1933	12	1,111	67.50	77.33	115

Clark

1923	79	4,397	57.62	46.21	80
1924	30	1,247	65.60	50.10	76
1925	47	2,673	31.91	24.38	76
1926	48	2,607	30.59	22.50	74
1927	59	3,211	29.26	25.84	88
1928	23	2,183	21.73	17.21	79
1929	17	1,324	21.13	17.67	84
1930	9	446	18.08	17.01	94
1931	16	683	47.99	37.14	77
1932	14	703	24.64	22.06	90
1933	2	6	150.00	87.50	58

Clinton

1924	28	1,743	205.95	149.37	73
1925	55	3,398	140.86	135.61	96
1926	17	1,020	161.94	128.77	80
1927	24	1,913	154.63	125.41	81
1928	45	2,191	121.35	109.07	90
1929	55	2,743	122.86	109.90	89
1930	22	1,177	106.98	104.28	97
1931	22	1,226	110.67	110.03	99
1932	6	505	106.09	88.99	84
1933	24	1,523	73.94	80.20	108

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

INDIANA - Continued

County and year	Properties	Acreage	Assessed per acre	Consideration per acre	Ratio of assessed value to consideration
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Crawford	Number	Acres	Dollars	Dollars	Percent
1920	149	10,954	27.11	15.73	58
1921	84	5,641	22.11	15.14	68
1922	55	3,851	18.78	16.18	86
1923	67	5,683	17.30	14.43	83
1924	65	5,121	15.79	13.07	83
1925	56	4,314	17.62	11.91	68
1926	46	3,058	16.45	13.88	84
1927	59	4,127	18.11	12.53	69
1928	31	1,951	13.16	13.54	103
1929	29	2,040	13.13	13.15	100
1930	23	1,710	11.49	11.30	98
1931	19	1,599	10.90	11.30	104
1932	10	686	9.09	7.56	83
1933	13	766	13.62	10.59	78

Huntington

1910	150	10,196	93.54	38.42	41
1912	156	10,697	105.17	39.33	37
1914	143	8,935	115.74	43.25	37
1916	140	8,028	113.71	41.06	36
1918	152	10,517	138.43	123.59	89
1920	209	15,647	184.25	127.98	69
1921	106	6,845	170.02	115.68	68
1922	106	5,963	157.91	118.43	75
1923	74	4,533	126.22	109.06	86
1924	45	3,064	114.37	104.55	91
1925	42	2,296	109.17	99.37	91
1926	44	2,968	92.00	87.85	95
1927	47	2,995	89.79	81.86	91
1928	50	3,987	66.99	77.46	87
1929	49	2,748	78.60	76.15	99
1930	41	2,726	78.57	79.44	101
1931	37	2,133	71.15	61.69	115
1932	22	1,286	62.34	67.40	108
1933	24	1,509	49.11	55.09	112

Kosciusko

1928	61	3,210	90.73	70.22	77
1929	54	3,264	78.52	65.53	83
1930	40	2,489	67.26	62.80	93
1931	39	2,622	72.65	61.29	84
1932	28	1,393	64.42	57.58	89
1933	15	870	61.83	47.21	76

INTENTIONAL SECOND EXPOSURE

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Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

INDIANA

County and year	Properties	Acreage	Consideration per acre	Assessed value per acre	Ratio of assessed value to consideration
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Benton	Number	Acres	Dollars	Dollars	Percent
1920	67	8,906	247.60	167.55	68
1921	15	1,949	221.27	146.79	66
1922	26	3,862	218.13	165.56	76
1923	25	3,300	179.83	168.73	94
1924	14	1,639	176.84	149.36	84
1925	11	938	156.13	153.79	99
1926	21	3,027	140.76	157.41	112
1927	10	1,298	128.66	138.17	107
1928	17	1,891	121.24	107.85	89
1929	15	1,819	132.16	100.32	76
1930	13	1,839	118.98	87.21	73
1931	15	1,917	101.11	79.21	78
1932	7	723	77.66	78.24	101
1933	12	1,111	67.50	77.33	115

Clark

1923	79	4,397	57.62	46.21	80
1924	30	1,447	65.60	50.10	76
1925	47	2,673	31.91	24.38	76
1926	45	2,607	30.59	22.50	74
1927	59	3,211	29.26	25.84	88
1928	23	2,183	21.73	17.21	79
1929	17	1,324	21.13	17.67	84
1930	9	446	18.08	17.01	94
1931	16	682	47.99	37.14	77
1932	14	703	24.64	22.06	90
1933	2	6	150.00	87.50	58

Clinton

1924	28	1,742	205.95	149.37	73
1925	55	3,398	140.86	135.61	96
1926	17	1,020	161.94	128.77	80
1927	24	1,913	154.63	125.41	81
1928	45	2,191	121.35	109.07	90
1929	55	2,743	122.86	105.90	89
1930	22	1,177	106.98	104.28	97
1931	22	1,226	110.67	110.03	99
1932	6	305	106.09	88.99	84
1933	24	1,523	73.94	80.20	108

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

INDIANA - Continued

County and year	Properties	Acreage	Consideration per acre	Assessed value per acre	Ratio of assessed value to consideration
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Crawford	Number	Acres	Dollars	Dollars	Percent
1920	149	10,954	27.11	15.73	58
1921	84	5,641	22.11	15.14	68
1922	55	3,851	18.78	16.18	86
1923	67	5,683	17.30	14.43	83
1924	65	5,121	15.79	13.07	83
1925	56	4,314	17.62	11.91	68
1926	46	3,058	16.45	13.88	84
1927	59	4,127	18.11	12.53	69
1928	31	1,951	13.16	13.54	103
1929	29	2,040	13.13	13.15	100
1930	23	1,710	11.49	11.30	98
1931	19	1,599	10.90	11.30	104
1932	10	686	9.09	7.56	83
1933	13	766	13.62	10.59	78

Huntington

Huntington	Number	Acres	Dollars	Dollars	Percent
1910	150	10,196	93.54	38.42	41
1912	156	10,697	105.17	39.33	37
1914	143	6,935	115.74	43.25	37
1916	140	8,028	113.71	41.06	36
1918	152	10,517	138.43	123.59	89
1920	209	15,647	184.25	127.98	69
1921	106	6,845	170.02	115.68	68
1922	106	5,963	157.91	118.43	75
1923	74	4,533	126.22	109.06	86
1924	45	3,064	114.37	104.55	91
1925	42	2,296	109.17	99.37	91
1926	44	2,968	92.90	87.85	95
1927	47	2,995	89.79	81.86	91
1928	50	3,987	68.99	77.46	87
1929	49	2,748	78.60	78.15	99
1930	41	2,726	78.57	79.44	101
1931	37	2,133	71.15	81.69	115
1932	22	1,286	62.34	67.40	108
1933	24	1,509	49.11	55.09	112

Kosciusko

Kosciusko	Number	Acres	Dollars	Dollars	Percent
1928	61	3,210	90.73	70.22	77
1929	54	3,264	78.52	65.53	83
1930	40	2,489	67.26	62.80	93
1931	39	2,622	72.65	61.29	84
1932	28	1,393	64.42	57.58	89
1933	15	870	61.83	47.21	76

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Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

INDIANA - Continued

County and year		Properties:		Consideration: Acreage	Assessed: per acre	Ratio of assessed value to consideration: per acre	Percent
Lawrence	1926	Number	Acres	Dollars	Dollars	Percent	
	1926	105	5,872	47.72	23.84	50	
	1927	75	3,256	50.76	23.78	47	
	1928	104	6,660	40.05	19.20	48	
	1929	56	2,666	42.35	19.74	47	
	1930	43	2,001	42.73	24.61	58	
	1931	24	1,268	23.84	13.17	55	
	1932	25	1,594	19.28	12.46	65	
	1933	30	2,328	19.92	15.97	80	
Ohio	1900	30	2,119	20.55	13.63	66	
	1901	42	2,294	25.47	16.29	64	
	1902	24	1,314	23.24	12.78	55	
	1903	29	1,779	37.31	20.88	56	
	1904	36	2,386	29.45	15.97	54	
	1905	25	1,246	31.88	16.80	53	
	1906	37	1,518	42.20	26.25	62	
	1907	21	1,197	35.87	21.86	61	
	1908	43	2,642	33.72	17.87	53	
	1909	50	2,919	36.21	16.90	47	
	1910	31	1,625	45.75	18.43	40	
	1911	24	1,439	35.23	15.96	45	
	1912	37	2,240	35.22	14.12	40	
	1913	34	2,451	37.24	17.40	47	
	1914	24	1,510	36.58	15.48	42	
	1915	23	1,755	38.28	18.35	48	
	1916	37	2,339	46.80	22.62	48	
	1917	45	4,127	45.68	17.52	38	
	1918	41	2,631	61.06	26.67	44	
	1919	64	4,406	67.06	45.22	67	
	1920	28	1,527	65.08	35.14	56	
	1921	16	1,381	49.24	35.64	72	
	1922	16	1,407	38.41	30.63	80	
	1923	21	1,236	47.03	41.40	88	
	1924	10	706	59.14	48.14	81	
	1925	11	527	37.87	24.71	65	
	1926	7	514	47.67	32.08	67	
	1927	12	831	31.81	25.26	79	
	1928	8	645	35.43	24.93	70	
	1929	11	721	34.30	21.17	62	
	1930	3	58	23.02	28.19	122	
	1931	1	16	40.00	15.94	40	

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

INDIANA - Continued

County and year		Properties:		Consideration: Acreage	Assessed: per acre	Ratio of assessed value to consideration: per acre	Percent
Ohio - C't'd.	1932	Number	Acres	Dollars	Dollars	Percent	
	1932	5	385	13.30	12.04	91	
	1933	1	160	9.58	8.66	90	
Pike	1922	54	2,350	81.03	45.27	56	
	1923	49	1,156	73.30	48.31	66	
	1924	59	2,233	57.60	40.29	70	
	1925	43	1,406	57.86	42.74	74	
	1926	39	1,226	56.98	34.25	60	
	1927	41	1,312	65.09	41.88	64	
	1928	32	1,091	54.85	35.35	64	
	1929	17	449	39.47	29.58	75	
	1930	8	199	38.57	43.59	113	
	1931	16	675	22.76	25.53	112	
	1932	16	714	18.92	21.00	111	
	1933	11	500	26.72	21.39	80	
Rush	1921	23	1,674	237.48	163.80	69	
	1922	31	2,810	210.22	135.49	64	
	1923	22	2,179	186.35	134.64	72	
	1924	31	3,002	185.81	140.04	75	
	1925	25	2,206	192.26	138.43	72	
	1926	20	1,737	159.28	117.02	73	
	1927	16	1,046	178.20	119.47	67	
	1928	20	1,673	164.69	97.01	59	
	1929	11	793	137.86	91.49	66	
	1930	13	884	149.21	101.53	68	
	1931	19	2,050	93.51	91.75	98	
	1932	25	2,564	60.41	80.83	134	
	1933	11	981	70.98	65.99	93	

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

ILLINOIS

County and year		Properties		Consideration: Acreage per acre	Assessed: value : per acre	Ratio of assessed : consideration
Champaign	Number	Acres	Dollars	Dollars	Percent	
1910	1	80	120.00	52.50	44	
1917	2	140	242.86	55.71	23	
1919	40	4,501	359.52	49.20	14	
1920	77	7,827	350.79	48.99	14	
1921	4	493	206.13	52.85	26	
1922	13	1,152	185.35	54.59	29	
1923	5	600	243.92	45.70	19	
1924	22	2,355	178.89	44.75	25	
1925	11	999	194.93	73.37	38	
1926	38	4,543	204.93	74.17	36	
1927	19	1,825	260.27	76.50	30	
1928	18	2,033	183.64	63.19	34	
1929	22	2,711	174.37	56.36	32	
1930	28	2,543	193.00	57.34	30	
1931	19	1,400	193.81	54.74	28	
1932	8	962	80.82	45.43	56	
1933	10	1,025	82.58	45.97	56	
Cumberland						
1927	30	2,524	48.11	23.16	48	
1929	20	1,216	55.67	20.56	37	
1930	2	125	32.80	10.08	31	
1931	24	1,258	40.40	14.59	36	
1933	18	1,457	32.52	11.43	35	
McDonough						
1929	17	1,316	100.10	57.73	38	
1930	11	700	117.70	49.83	42	
1931	8	609	101.99	39.07	38	
1932	6	414	70.27	43.33	62	
1933	9	1,016	45.35	35.07	77	
Morgan						
1920	62	5,257	219.03	75.20	34	
1922	40	3,457	119.55	74.93	63	
1924	29	3,025	112.22	77.31	69	
1926	25	2,827	103.27	59.18	57	
1928	28	3,303	76.03	63.18	83	
1929	24	2,349	69.94	46.14	66	
1930	28	2,505	72.52	55.24	76	
1931	23	2,504	81.43	48.20	59	

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

ILLINOIS - Continued

County and year		Properties		Consideration: Acreage	Assessed: per acre	Ratio of assessed : consideration
Morgan - C't'd.	Number	Acreage	Dollars	Dollars	Dollars	Percent
1932	26	3,201	53.82	53.18	99	
1933	13	1,319	38.27	32.52	85	
Ogle						
1916	26	3,363	148.52	74.36	50	
1918	26	3,111	174.84	76.66	44	
1919	6	816	237.72	98.26	43	
1920	101	13,273	187.08	72.06	39	
1921	1	420	160.00	56.33	35	
1922	11	1,632	158.04	73.62	47	
1923	3	401	142.93	64.86	45	
1924	12	1,308	180.23	79.43	44	
1926	7	576	116.13	50.04	43	
1927	6	642	110.25	52.24	47	
1928	20	1,908	137.72	62.68	46	
1929	11	977	138.63	52.57	38	
1930	6	445	71.91	47.15	66	
1931	11	1,151	90.02	49.56	55	
1932	11	1,197	78.34	45.91	59	
1933	8	1,059	77.44	56.88	73	
Washington						
1927	11	917	50.56	24.83	49	
1928	1	33	31.82	30.76	97	
1929	2	100	54.00	25.80	48	
1931	11	1,051	26.72	17.25	65	
1932	8	398	49.76	31.65	64	
1933	14	1,384	37.08	24.67	67	
Wayne						
1929	64	3,818	35.77	19.08	53	
1930	7	360	21.88	11.64	47	
1931	58	3,584	27.59	15.97	58	
1932	68	4,054	23.22	13.78	59	
1933	56	3,456	20.68	19.07	92	

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## MICHIGAN

County		Consideration		Assessed	Ratio of assessed
and year	Properties	Acreage	per acre	value	value to consideration
Cass	Number	Acres	Dollars	Dollars	Percent
1927	19	790	67.49	37.66	56
1928	10	286	42.66	20.63	48
1929	4	232	50.00	47.75	96
1930	8	714	39.36	50.00	127
1931	10	168	42.86	63.10	147
1932	6	324	23.15	18.75	81
1933	6	194	40.21	51.29	128
Ingham					
1928	17	1,072	81.73	63.42	78
1929	6	296	64.36	59.97	93
1930	6	461	71.99	49.89	69
1931	2	39	37.18	58.97	159
1932	2	160	30.00	31.25	104
Mecosta					
1925	81	5,179	25.55	22.79	89
1926	72	4,296	30.56	23.28	76
1927	92	5,112	29.56	23.00	78
1928	45	3,377	26.66	21.82	82
1929	36	2,055	28.68	26.39	92
1930	28	1,720	22.50	18.92	84
1931	52	2,952	23.97	23.21	97
1932	29	1,770	21.33	20.59	96
1933	27	1,506	24.50	21.55	88
Saginaw					
1928	67	2,828	60.24	52.42	87
1929	49	2,936	49.64	43.04	87
1930	39	2,294	46.09	43.58	95
1931	23	1,083	51.50	45.24	84
1932	21	1,290	30.64	29.65	97
1933	9	657	28.41	40.18	141

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## WISCONSIN

County and year	Properties	Acreage	Consideration per acre	Assessed per acre	Ratio of assessed value to consideration
Adams	Number	Acres	Dollars	Dollars	Percent
1928	15	1,908	14.44	15.86	110
1929	28	4,111	19.73	14.67	74
1930	11	1,223	20.54	15.99	78
1931	12	1,387	19.84	17.19	87
1932	7	573	9.54	11.74	123
1933	9	810	19.03	13.86	73
Columbia					
1928	16	1,335	90.34	68.53	76
1929	21	1,665	67.43	56.16	86
1930	22	2,062	69.58	63.55	91
1931	19	2,491	67.57	55.82	83
1932	13	1,630	40.15	39.55	99
1933	8	913	62.43	47.95	77
Dane					
1928	1	50	60.00	47.20	79
1929	2	270	125.93	91.15	72
1930	10	968	147.98	86.14	58
1931	14	1,531	98.15	91.29	93
1932	16	1,617	66.65	73.93	111
1933	19	1,823	62.77	60.03	96
Green					
1928	12	1,355	115.37	108.59	94
1929	24	2,759	79.01	93.80	119
1930	20	1,788	86.48	90.79	105
1931	7	619	50.50	60.03	119
1932	5	859	52.89	70.49	133
1933	8	1,130	58.26	62.91	108
Iron					
1928	11	725	18.74	14.50	77
1929	15	892	22.60	18.46	82
1930	4	320	17.16	15.12	88
1931	2	80	13.75	12.50	91
1932	1	80	31.25	20.62	66
1933	2	37	33.78	24.73	73

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## WISCONSIN - Continued

County		Consideration		Assessed	Ratio of assessed
	Properties	Acreage	per acre	value	value to consideration
year		acres	: per acre	: per acre	
Pepin	Number	Acres	Dollars	Dollars	Percent
1928	15	1,493	61.77	42.89	69
1929	26	2,460	57.72	41.35	72
1930	22	1,978	55.96	38.51	69
1931	13	1,498	38.28	30.59	80
1932	7	486	34.98	24.98	71
1933	4	274	42.70	48.52	114
Portage					
1930	20	2,402	41.62	34.96	84
1931	15	1,237	43.11	37.41	87
1932	12	1,296	27.19	26.97	99
1933	8	636	24.33	34.12	140
Rusk					
1931	11	1,010	15.63	12.64	81
1932	16	1,048	12.88	13.80	107
1933	21	1,604	12.60	12.06	96
Sauk					
1928	5	42	523.81	530.36	101
1929	2	20	1,115.00	1,035.00	93
1930	4	33	490.91	391.82	80
1931	8	65	276.15	287.42	104
1932	13	157	409.24	464.69	114
1933	10	107	454.51	431.78	95
Sawyer					
1928	4	200	22.85	11.20	49
1930	4	505	4.59	2.92	64
1931	3	183	18.03	11.20	62
1932	2	120	17.92	7.92	44
1933	4	240	10.75	9.92	92
Waupaca					
1928	32	2,877	69.64	61.36	88
1929	16	1,504	51.43	40.04	78
1930	25	2,266	62.63	54.47	87
1931	17	1,006	66.35	63.12	95
1932	13	1,122	58.16	64.38	111
1933	.9	572	50.66	57.47	113

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## WISCONSIN - Continued

County		Consideration		Assessed	Ratio of assessed
	Properties	Acreage	per acre	value	value to consideration
year		acres	: per acre	: per acre	
Wood	Number	Acres	Dollars	Dollars	Percent
1930	13	1,101	64.67	54.42	84
1931	11	816	69.36	59.34	86
1932	15	815	64.10	45.03	70
1933	7	369	49.72	47.87	96

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## MINNESOTA

County : Consideration: Assessed : Ratio of assessed  
and Properties: Acreage : per : value : value to con-  
year : : acre : per acre : sideration

Brown	Number	Acres	Dollars	Dollars	Percent
1928	21	2,769	108.38	31.58	29
1929	26	2,978	122.52	35.15	29
1930	32	4,463	109.40	31.55	29
1931	12	1,555	112.66	33.05	29
1932	15	1,836	70.68	26.33	37
1933	11	1,058	46.33	27.47	57
Clay					
1900	71	12,067	12.07	5.40	45
1901	95	16,613	17.48	7.03	40
1902	81	16,661	23.67	8.44	36
1903	57	11,388	27.91	9.93	36
1904	40	7,648	24.85	8.69	35
1905	29	5,525	30.67	10.22	33
1906	18	3,464	20.45	9.15	35
1907	26	4,731	26.33	7.73	29
1908	32	6,416	30.87	9.75	32
1909	16	4,780	40.48	9.27	23
1910	20	4,271	39.08	10.11	26
1911	26	5,672	36.97	9.50	24
1912	46	9,432	46.31	12.11	25
1913	18	3,032	53.84	13.56	25
1914	25	4,861	54.64	14.70	27
1915	19	4,250	55.17	13.77	25
1916	23	4,618	54.19	12.45	23
1917	18	3,476	60.60	15.40	25
1918	14	2,714	74.52	18.53	25
1919	22	4,322	65.53	17.31	26
1920	37	6,700	77.37	21.33	28
1921	3	438	94.75	21.06	22
1922	8	1,289	59.36	21.48	36
1923	10	1,121	67.42	21.07	31
1924	3	1,263	45.06	20.32	45
1925	3	480	57.29	20.79	36
1926	8	1,318	61.67	15.93	26
1927	4	634	44.12	15.71	36
1928	15	1,923	55.53	16.92	30
1929	10	1,203	56.03	18.92	34
1930	8	1,215	54.04	19.04	37
1931	3	460	47.50	14.24	30
1932	3	560	46.31	10.56	23
1933	3	720	40.87	11.79	29

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## MINNESOTA - Continued

County : Consideration: Assessed : Ratio of assessed  
and Properties: Acreage : per : value : value to con-  
year : : acre : per acre : sideration

Lake	Number	Acres	Dollars	Dollars	Percent
1932	7	463	18.27	3.53	19
1933	3	.72	13.76	2.83	21
Meeker					
1929	16	1,255	99.35	29.21	29
1930	23	1,617	87.45	29.74	34
1931	34	3,677	72.28	26.12	36
1932	16	1,351	58.03	23.90	41
1933	12	807	50.12	23.07	46
Morrison					
1928	54	4,496	52.41	13.41	26
1929	66	5,097	53.97	12.92	24
1930	54	4,267	40.93	12.01	29
1931	49	4,753	34.13	10.03	29
1932	18	1,754	31.29	9.16	29
1933	13	1,539	24.73	9.39	38
Ottertail					
1928	76	5,942	52.36	13.14	25
1929	66	6,583	44.52	12.84	29
1930	53	4,743	47.48	12.19	26
1931	44	4,599	40.09	11.51	29
1932	49	4,906	29.34	8.76	30
1933	26	2,666	28.34	7.85	28
Winona					
1928	10	1,363	75.79	28.50	38
1929	10	1,215	96.91	23.83	25
1930	9	1,270	76.85	23.49	31
1931	10	1,598	51.44	19.92	39
1932	14	1,557	56.24	18.06	32
1933	7	466	45.60	18.06	40

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## IOWA

County and year	Properties	Acreage	per acre	Consideration	Assessed	Ratio of assessed per acre	Value to consideration
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Adair	Number	Acres	Dollars	Dollars	Percent
1900	3	239	57.74	36.71	64
1901	4	475	59.89	37.51	63
1902	6	709	58.39	35.32	60
1903	2	171	58.63	44.65	76
1904	7	423	70.09	41.77	60
1905	3	245	73.16	40.73	56
1906	2	276	69.57	36.42	52
1907	2	479	80.29	38.77	48
1908	4	516	77.60	38.54	50
1909	4	938	103.62	45.66	44
1911	1	120	108.33	47.73	44
1912	2	181	113.26	43.96	39
1914	2	142	173.77	57.07	33
1915	2	203	150.39	71.00	47
1916	4	237	183.12	67.76	37
1917	2	92	226.09	61.00	27
1918	6	521	206.53	66.25	32
1919	7	680	235.93	72.90	31
1920	9	823	223.08	62.98	28
1921	1	158	192.41	73.52	38
1922	2	306	113.40	74.98	66
1923	2	189	234.00	73.25	31
1924	3	311	174.92	67.02	38
1925	3	382	138.74	63.27	46
1926	3	207	192.59	65.84	34
1928	6	557	151.93	60.71	40
1929	3	467	149.89	65.52	44
1930	4	401	127.26	45.92	36
1931	8	786	117.53	50.38	43
1932	4	391	116.93	52.29	45
1933	2	102	133.09	42.70	32

## Adams

1900	3	332	35.24	6.67	19
1901	5	569	31.13	6.83	22
1902	11	2,192	46.10	6.68	14
1903	1	80	45.00	8.55	19
1904	2	213	68.47	9.45	14
1905	6	980	64.38	8.59	13
1906	3	303	68.10	9.20	14
1907	2	175	68.86	9.20	13
1908	2	401	64.05	9.00	14

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## IOWA - Continued

County and year	Properties	Acreage	per acre	Consideration	Assessed	Ratio of assessed per acre
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Adams - C't'd.	Number	Acres	Dollars	Dollars	Percent
1909	5	820	78.14	9.55	12
1910	7	1,225	90.80	9.27	10
1911	1	149	86.65	10.15	12
1912	8	721	105.96	10.71	10
1913	6	720	112.10	14.83	13
1914	4	415	138.92	10.66	11
1915	2	236	108.05	14.90	14
1916	3	215	105.12	15.17	14
1917	2	192	166.46	16.49	10
1918	7	692	126.82	15.28	12
1919	4	457	175.93	16.74	10
1920	18	2,260	229.12	17.55	8
1921	7	625	210.72	17.09	8
1922	2	116	90.69	17.67	19
1923	2	235	182.13	20.03	11
1925	2	174	88.51	13.23	15
1926	3	429	101.05	14.60	14
1927	3	154	122.58	14.69	12
1928	1	126	92.06	14.11	15
1929	4	323	140.87	15.12	11
1930	4	469	91.80	10.47	11

## Appanoose

1916	3	255	99.61	14.97	15
1917	2	160	83.36	11.27	14
1919	12	564	123.24	9.39	8
1920	32	3,817	153.56	11.29	7
1921	2	220	65.00	6.31	10
1922	6	615	157.89	10.62	7
1923	3	310	110.65	12.57	11
1924	4	160	66.19	5.72	9
1925	1	40	62.50	11.18	18
1927	4	160	104.33	9.79	9
1928	2	130	33.46	1.60	17
1929	2	85	108.24	6.79	6
1930	3	73	109.66	8.11	7
1931	1	80	50.00	8.54	17
1932	3	51	21.33	11.51	54
1933	2	120	75.00	25.52	34

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County and year	Properties	Acreage	Consideration: per acre	Assessed: per acre	Ratio of assessed value to consideration	Percent
Audubon	Number	Acres	Dollars	Dollars	Percent	
1900	13	1,611	38.37	8.48	22	
1901	12	1,000	41.29	8.91	22	
1903	4	589	59.31	11.76	20	
1905	9	1,386	62.01	10.65	17	
1907	1	80	72.51	10.59	15	
1909	1	120	115.00	17.92	16	
1910	1	35	101.60	11.14	11	
1911	1	80	150.00	13.35	9	
1912	5	323	116.10	13.52	12	
1913	11	880	103.86	18.10	17	
1914	1	333	155.32	18.40	12	
1915	3	160	120.00	19.25	16	
1916	2	184	200.00	20.38	10	
1917	2	240	173.75	20.52	12	
1918	16	1,546	203.36	20.60	10	
1919	19	1,707	220.42	20.58	9	
1920	188	22,971	243.66	19.71	8	
1921	48	5,598	250.33	26.75	11	
1922	40	3,695	186.74	21.75	12	
1923	46	4,687	159.56	20.86	13	
1924	38	3,986	140.64	19.42	14	
1925	33	3,167	142.61	18.92	13	
1926	34	4,174	148.39	18.45	12	
1927	33	3,255	127.85	17.73	14	
1928	33	3,524	151.59	17.25	11	
1929	30	2,723	138.96	18.42	13	
1930	35	2,968	150.02	17.46	12	
1931	24	2,564	116.42	17.13	15	
1932	16	1,768	81.27	17.25	21	
1933	9	648	144.44	57.78	40	
Renton						
1916	1	60	316.67	34.48	11	
1920	23	2,735	286.51	22.64	8	
1921	7	1,449	233.81	20.98	9	
1922	1	160	250.00	23.12	9	
1923	3	425	228.19	20.79	9	
1924	4	619	162.01	19.88	12	
1925	3	398	171.01	18.67	11	
1926	1	80	200.00	22.89	11	
1927	2	240	183.33	18.93	10	

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County and year	Properties	Acreage	Consideration: per acre	Assessed: per acre	Ratio of assessed value to consideration	Percent
Benton-C't'd.	Number	Acres	Dollars	Dollars	Percent	
1928	3	280	217.86	18.34	8	
1929	3	520	126.29	18.51	15	
1930	2	340	191.18	19.13	10	
1931	1	240	170.83	20.30	12	
1932	1	20	100.00	18.00	19	
Boone						
1919	1	79	283.54	23.94	8	
1920	13	1,427	313.51	27.42	9	
1923	2	233	185.41	23.91	13	
1925	1	80	180.00	22.00	12	
1926	1	156	139.29	19.94	14	
1927	2	131	162.05	21.18	13	
1933	1	38	105.26	17.45	17	
Bremer						
1900	21	1,030	44.57	35.92	81	
1901	22	1,432	46.93	35.39	75	
1902	17	1,196	44.62	32.54	73	
1903	15	906	51.68	46.28	90	
1904	10	707	58.62	44.65	77	
1905	8	394	87.48	39.88	46	
1906	15	583	57.29	37.92	66	
1907	10	706	50.00	35.34	71	
1908	9	861	75.04	37.95	51	
1909	12	1,081	68.61	42.43	62	
1910	19	1,215	64.65	40.14	62	
1911	17	1,176	86.17	50.95	59	
1912	15	1,267	90.63	49.97	55	
1913	25	1,916	105.83	54.64	52	
1914	9	958	101.86	70.65	69	
1915	7	500	98.05	57.47	59	
1916	6	252	156.87	72.38	46	
1917	11	739	156.20	66.26	44	
1918	6	398	136.43	67.80	50	
1919	17	1,731	181.84	82.74	46	
1920	146	15,483	190.25	79.47	42	
1921	5	635	133.56	56.65	42	
1922	4	144	245.83	83.28	34	
1923	16	920	171.05	74.10	43	
1924	16	803	136.50	78.67	58	
1925	6	798	114.51	69.18	60	

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County and Properties:	Consideration:	Assessed:	Ratio of assessed
Year	Acreage	per acre	value : value to con-
			sideration

Bremer-C't'd.	Number	Acres	Dollars	Dollars	Percent
1926	6	371	83.42	46.26	55
1927	8	537	92.09	70.31	76
1928	5	273	104.78	63.13	60
1929	23	2,376	107.06	72.00	67
1930	13	1,070	106.15	72.05	68
1931	7	479	114.61	69.73	61
1932	16	1,259	99.88	64.81	65
1933	10	644	98.25	92.83	94

Calhoun					
1900	242	32,069	43.80	8.23	19
1901	304	39,399	51.69	8.48	16
1902	346	50,039	58.21	9.51	16
1903	198	25,191	75.41	11.62	15
1904	86	8,763	77.47	11.63	15
1905	106	12,086	75.87	11.27	15
1906	159	12,144	81.13	11.95	15
1907	183	21,491	80.53	11.72	15
1908	159	21,520	73.08	11.77	16
1909	13	1,922	81.89	11.79	14
1910	7	616	81.36	10.96	13

Carroll					
1920	51	6,475	285.67	22.64	8
1921	11	1,031	342.54	22.57	7
1922	2	215	197.21	23.02	12
1923	7	816	277.85	20.43	7
1924	4	354	243.71	22.11	9
1925	8	888	194.20	19.61	10
1926	5	447	196.64	19.93	10
1927	6	567	176.70	18.54	10
1928	1	20	125.00	17.40	14
1929	3	306	90.88	16.09	18
1930	12	1,219	154.80	18.27	12
1931	7	428	172.23	18.94	11
1932	2	195	143.59	18.73	13
1933	3	272	180.70	53.20	29

Cass					
1919	5	523	223.80	79.60	36
1920	13	2,269	248.60	72.89	29
1922	2	492	217.23	70.28	33

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County and Properties:	Consideration:	Assessed:	Ratio of assessed
Year	Acreage	per acre	value : value to con-
			sideration

Cass-C't'd.	Number	Acres	Dollars	Dollars	Percent
1926	2	199	125.13	72.08	58
1929	3	400	143.95	69.51	48
1930	1	40	165.00	67.60	41
1932	1	119	137.14	69.95	51
1933	2	270	129.63	64.81	50

Cedar					
1919	1	100	210.00	25.75	12
1922	1	432	155.00	14.74	10
1923	2	186	174.73	20.74	12
1924	2	858	156.08	14.84	10
1926	2	378	248.48	24.47	10
1928	1	12	83.33	13.00	16
1929	1	120	140.00	21.69	15

Chickasaw					
1900	5	793	45.11	9.40	21
1901	3	425	17.88	8.58	48
1902	3	512	46.95	7.98	17
1903	3	316	63.83	10.32	16
1904	3	359	56.24	7.91	14
1905	1	117	61.54	9.63	16
1906	2	315	40.63	10.15	25
1907	3	616	55.13	9.11	17
1908	5	562	59.01	9.72	16
1909	4	586	59.32	11.05	19
1910	3	267	66.45	8.46	13
1911	3	312	82.48	11.60	14
1912	2	193	72.33	12.00	17
1913	6	755	98.28	15.56	16
1914	6	782	119.33	15.32	13
1915	8	941	118.46	15.04	13
1916	3	320	100.19	15.13	15
1918	4	573	122.16	16.73	14
1919	4	586	133.11	17.29	13
1920	2	353	160.20	17.06	11
1921	1	178	142.49	17.99	13
1923	2	136	175.59	18.00	10
1929	1	97	77.32	12.98	17
1930	1	275	61.82	10.20	16
1931	1	274	88.40	12.53	14

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County : Consideration: Assessed : Ratio of assessed  
and Properties: Acreage : per : value : value to con-  
year : i : acre : per acre : sideration

Crawford	Number	Acres	Dollars	Dollars	Percent
1900	6	750	47.73	9.10	19
1901	9	1,400	41.54	8.51	20
1902	14	1,746	55.37	9.04	16
1903	13	1,800	55.35	9.75	18
1904	1	79	35.44	11.08	31
1905	5	1,011	78.10	10.94	14
1906	7	917	81.03	10.71	13
1907	4	456	94.61	10.43	11
1908	9	1,622	92.12	10.76	12
1909	5	855	89.94	13.92	15
1910	10	1,338	102.38	13.16	13
1911	2	237	116.88	13.05	11
1912	2	296	151.38	14.14	9
1913	10	1,706	134.33	19.71	15
1914	3	452	159.87	19.89	12
1915	1	79	158.99	22.51	14
1916	6	930	168.43	21.65	13
1917	5	657	213.88	20.25	9
1918	4	314	179.30	20.18	11
1919	3	747	173.63	23.67	14
1920	53	7,698	232.61	23.15	10
1921	21	2,825	283.68	23.83	8
1922	8	709	201.40	22.66	11
1923	11	1,834	171.29	25.39	15
1924	12	1,187	167.71	24.68	15
1925	9	833	95.99	20.38	21
1926	11	1,718	175.10	20.66	12
1927	4	548	160.53	23.61	15
1928	4	175	111.58	31.78	28
1929	8	608	143.26	18.58	13
1930	6	782	155.75	18.87	12
1931	4	435	180.46	19.08	11
1932	3	353	118.98	16.67	14

Decatur

1900	4	617	26.42	4.60	17
1901	13	732	34.45	5.62	17
1902	7	588	30.70	5.63	18
1903	4	344	44.48	6.48	15
1904	4	317	42.74	6.21	15
1905	10	426	34.21	5.35	16

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County : Consideration: Assessed : Ratio of assessed  
and Properties: Acreage : per : value : value to con-  
year : i : acre : per acre : sideration

Decatur-C't'd.	Number	Acres	Dollars	Dollars	Percent
1906	5	176	37.22	5.65	15
1907	5	421	48.72	7.21	15
1908	6	289	38.24	6.06	16
1919	15	1,555	131.83	14.04	11
1920	19	2,552	122.50	11.82	10
1922	5	312	109.86	14.30	13
1923	6	153	126.31	16.74	13
1924	9	803	103.66	12.22	12
1925	6	356	66.95	10.36	15
1926	2	210	108.52	11.80	11
1927	6	381	111.62	9.83	9
1929	7	398	88.69	13.98	16
1930	1	120	58.33	5.62	10
1931	3	108	20.37	7.09	35
1932	4	200	51.50	9.12	18

Des Moines	Number	Acres	Dollars	Dollars	Percent
1900	4	167	49.70	46.73	94
1901	6	415	68.63	44.70	65
1902	13	980	64.51	49.55	77
1903	6	414	93.24	53.77	58
1904	10	1,038	90.15	55.89	62
1905	10	587	83.88	54.20	65
1906	10	658	93.02	56.05	60
1907	4	425	143.76	56.09	39
1908	5	557	118.41	58.87	50
1909	8	520	161.73	58.36	36
1910	13	1,234	130.54	55.02	42
1911	6	489	175.87	54.01	31
1912	8	789	135.11	58.87	44
1913	6	439	193.08	66.92	35
1914	9	672	191.87	85.72	45
1915	8	816	142.23	75.21	53
1916	6	599	99.58	85.24	86
1917	3	257	193.00	88.81	46
1918	10	1,154	185.69	90.05	48
1919	10	912	211.81	94.70	45
1920	15	1,698	256.54	87.53	34
1921	2	160	236.25	77.18	33
1922	1	60	225.00	88.37	39
1923	2	50	190.50	45.04	24

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County		Consideration: Properties:		Assessed: Acreage	Ratio of assessed	and year	Consideration: Properties: Acreage	Assessed: Acreage	Ratio of assessed	and year	Consideration: Properties: Acreage	Assessed: Acreage	Ratio of assessed
				per acre	value to consideration			per acre	value to consideration			per acre	value to consideration
Floyd-C't'd.							Floyd-C't'd.						
							1921	2	409	169.62	64.51	38	
							1922	1	319	143.61	66.99	47	
							1923	5	181	160.58	60.81	38	
							1924	1	60	236.67	73.75	31	
							1925	3	140	167.14	65.46	39	
							1926	2	118	122.03	61.46	50	
							1928	3	220	161.36	49.83	31	
							1929	1	80	162.50	67.45	42	
							1930	1	22	181.82	66.36	38	
							1931	1	5	70.00	34.40	49	
Franklin													
							1900	5	760	41.29	30.54	74	
							1901	7	1,395	49.73	33.76	68	
							1902	4	555	67.39	34.70	51	
							1903	1	167	38.00	29.89	79	
							1906	1	319	56.00	36.36	65	
							1907	1	80	50.00	31.50	63	
							1908	2	320	65.62	36.08	55	
							1909	1	160	57.50	35.12	61	
							1910	2	440	57.77	37.14	64	
							1911	2	55	63.64	41.38	65	
							1919	1	160	155.00	64.02	41	
							1920	13	2,416	203.82	62.26	31	
							1924	3	516	140.56	99.06	70	
							1927	2	400	244.00	77.05	32	
							1931	3	580	117.93	66.30	56	
							1933	1	160	87.50	53.74	61	
Greene													
							1920	22	3,465	247.12	72.37	29	
							1921	4	1,147	148.21	79.63	54	
							1922	1	162	224.23	79.75	36	
							1924	2	121	125.68	86.99	69	
							1925	1	200	190.00	83.82	44	
							1926	1	80	195.00	84.10	43	
							1928	2	160	93.75	65.42	70	
							1929	1	27	124.70	76.37	61	
							1930	2	373	193.36	77.59	40	
							1931	3	335	93.38	53.95	58	
							1932	2	1,909	63.80	24.28	58	

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County	Number	Acres	Dollars	Dollars	Percent
Des Moines-C't'd.	1924	2	133	240.60	97.89
	1925	1	42	197.62	72.76
	1926	1	103	139.81	83.82
	1927	4	260	167.69	87.11
	1928	1	120	150.00	79.33
	1929	3	172	122.97	83.33
	1930	3	240	189.12	78.60
Emmet	1900	19	2,221	27.40	6.22
	1901	18	2,569	34.35	6.09
	1902	21	3,544	38.34	6.14
	1903	10	1,328	35.72	5.27
	1904	5	750	38.79	6.72
	1905	2	320	50.00	8.67
	1906	8	990	39.97	7.21
	1907	7	903	40.91	7.04
	1908	8	1,643	52.22	7.30
	1909	8	1,235	39.36	5.76
	1910	11	1,723	59.45	7.77
	1911	11	1,947	63.17	6.35
	1912	13	1,953	68.71	8.38
	1913	11	1,587	64.55	7.52
	1914	19	3,183	92.68	11.96
	1915	12	1,775	109.27	11.14
	1916	5	894	89.99	12.45
	1917	2	180	102.22	14.59
	1918	7	1,062	98.94	14.59
	1919	9	1,582	147.41	17.08
	1920	14	2,328	170.10	62.40
	1921	2	360	122.22	49.86
	1922	2	310	181.97	69.08
	1923	2	226	269.91	74.92
	1924	3	264	86.36	56.27
	1925	4	525	89.52	59.74
	1929	2	240	119.17	53.87
	1930	2	72	150.00	67.06
	1933	1	303	157.92	73.25
Floyd	1919	1	208	231.13	72.18
	1920	20	1,707	227.94	67.06

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County and year		Properties:		Consideration: Acreage	Assessed: Dollars per acre	Ratio of assessed value to consideration
Grundy	Number	Acres	Dollars	Dollars	Percent	
1904	1	130	93.05	49.14	53	
1917	3	252	213.49	88.33	41	
1918	2	332	199.24	87.57	44	
1920	6	816	277.65	94.35	34	
1921	3	360	339.17	91.86	27	
1924	3	430	152.74	87.04	57	
1926	5	581	189.01	76.95	41	
1928	1	124	160.00	78.42	49	
1929	1	160	151.00	74.52	49	
1931	4	420	126.19	71.57	57	
1932	1	80	77.06	58.60	76	
Hancock						
1900	50	7,564	32.57	23.74	73	
1901	93	14,857	35.79	23.73	66	
1902	104	17,159	41.53	24.46	59	
1903	30	4,996	49.11	31.33	64	
1904	30	4,663	54.19	32.30	60	
1905	27	4,099	48.31	31.36	65	
1906	21	3,276	53.06	29.05	55	
1907	32	6,451	49.49	29.23	59	
1908	25	3,838	66.17	32.08	48	
1909	32	5,304	51.50	29.89	58	
1910	40	6,073	65.93	32.67	50	
1911	40	5,694	59.92	36.30	61	
1912	49	8,343	67.67	37.51	55	
1913	43	7,610	75.62	53.00	70	
1914	53	8,985	91.93	60.38	66	
1915	29	4,434	105.41	54.33	52	
1916	41	6,083	114.01	54.50	48	
1917	37	6,789	117.70	51.26	44	
1918	43	6,866	130.26	54.15	42	
1919	37	5,151	145.14	63.55	44	
1920	60	9,463	163.60	63.15	39	
1921	25	3,773	172.64	62.08	36	
1922	3	580	153.36	58.76	38	
1923	9	1,252	144.91	60.96	42	
1924	3	438	74.43	63.75	86	
1925	9	1,255	125.86	58.51	46	
1926	4	547	144.42	58.54	41	
1927	5	705	100.43	52.49	52	
1928	1	80	125.00	59.65	48	

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County and year	Properties:	Acreage	Consideration: per acre	Assessed: Dollars	Ratio of assessed value to consideration
Hancock-C't'd.	Number	Acres	Dollars	Percent	
1929	3	283	67.14	56.00	83
1931	3	215	120.00	57.93	48
1932	2	199	108.54	57.71	53
Harrison					
1900	3	269	33.13	8.93	27
1901	2	320	19.03	1.99	10
1902	9	1,708	38.96	8.97	23
1903	2	215	29.54	4.80	16
1904	3	257	36.77	6.82	19
1905	1	140	37.14	7.75	21
1906	1	80	30.61	5.78	19
1907	1	20	25.00	2.85	11
1908	5	946	68.92	5.07	7
1909	3	116	55.17	7.78	14
1910	3	410	41.22	11.42	28
1911	4	487	75.02	11.57	15
1913	4	143	92.48	11.69	13
1914	3	422	122.51	19.41	16
1915	3	869	134.22	16.07	12
1916	1	25	80.00	9.28	12
1917	6	903	118.55	19.36	16
1918	4	506	115.61	16.36	14
1919	2	350	211.43	75.79	36
1920	14	1,960	191.39	74.98	39
1921	6	1,012	162.88	74.26	46
1922	9	794	163.60	71.71	44
1923	3	538	165.06	77.09	47
1925	2	321	97.66	45.40	46
1926	1	110	61.82	36.80	60
1927	1	39	153.85	58.77	38
1928	10	835	126.77	47.47	37
1929	10	862	122.55	52.32	43
1930	3	246	109.15	61.89	57
1931	4	188	121.28	62.89	52
1932	2	90	94.44	58.13	58
1933	2	94	89.36	44.13	49
Henry					
1920	13	951	275.51	102.83	37
1921	4	249	168.27	55.05	33
1922	5	247	226.32	112.96	50

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County		Consideration:	Assessed:	Ratio of assessed
and	:Properties:	Acreage	per acre	value : per acre
Year				value to consideration

Henry-C't'd.	Number	Acres	Dollars	Dollars	Percent
1923	9	488	217.17	82.79	38
1924	4	200	191.75	74.96	39
1925	2	50	171.76	136.40	79
1926	2	135	103.70	55.44	53
1927	5	461	147.92	65.81	44
1928	7	570	119.72	55.73	47
1929	1	99	151.52	57.25	38
1930	4	196	192.35	79.35	41
1932	2	221	162.90	63.19	39

Humboldt

	Number	Acres	Dollars	Dollars	Percent
1920	11	1,460	232.66	70.01	30
1921	3	355	254.74	57.66	23
1923	1	80	150.00	74.90	50
1924	3	241	170.12	74.76	44
1925	3	505	186.93	76.48	41
1927	2	240	140.00	52.28	37
1929	5	348	159.99	65.45	41
1930	1	80	175.00	69.65	40
1931	2	480	117.50	63.14	54
1932	1	80	112.59	52.35	46

Iowa

	Number	Acres	Dollars	Dollars	Percent
1919	1	80	275.00	20.98	8
1920	9	840	205.96	23.18	
1921	4	221	270.35	28.69	11
1922	3	220	98.18	11.96	11
1926	4	372	176.75	41.53	12
1928	2	137	116.79	15.15	23
1930	1	80	100.00	17.50	13

Johnson

	Number	Acres	Dollars	Dollars	Percent
1900	5	187	33.50	11.59	35
1901	8	363	28.48	7.79	
1903	3	319	52.17	9.72	27
1904	8	120	48.72	9.12	19
1905	1	452	48.89	8.42	19
1906	7	30	32.83	8.42	17
1907	2	237	43.21	5.40	16
1908	5	190	57.89	11.04	17
1909	2	230	57.50	9.40	19
		100	101.00	11.16	16

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County		Consideration:	Assessed:	Ratio of assessed
and	:Properties:	Acreage	per acre	value : per acre
year				value to consideration

Johnson-C't'd.	Number	Acres	Dollars	Dollars	Percent
1910	3	429	63.05	14.48	23
1911	2	28	52.32	5.89	11
1913	5	360	93.11	10.16	11
1914	1	100	146.00	16.07	11
1915	3	140	120.00	13.36	11
1916	3	157	91.94	11.93	13
1917	2	233	96.14	16.30	17
1920	13	1,026	157.66	13.62	9
1923	2	328	134.15	14.01	10
1924	1	111	73.40	10.23	14
1925	2	61	134.43	11.98	9
1926	2	64	79.69	15.53	19
1927	1	77	70.43	11.40	16
1928	2	88	110.65	13.85	13
1932	1	220	55.45	13.68	25

Jones

	Number	Acres	Dollars	Dollars	Percent
1920	13	1,415	212.16	18.86	9
1921	5	668	188.84	15.61	8
1922	3	275	223.82	18.94	8
1923	6	684	145.48	14.66	10
1924	2	99	118.18	13.98	12
1925	3	276	188.40	17.08	9
1926	5	358	157.26	16.56	11
1927	3	302	128.87	15.50	12
1928	1	8	62.50	7.88	13
1929	2	165	99.85	11.01	11
1931	1	135	123.46	18.67	15
1932	1	80	150.00	21.82	15

Keokuk

	Number	Acres	Dollars	Dollars	Percent
1900	43	3,599	48.41	46.73	97
1901	42	3,658	49.92	46.68	94
1902	50	4,618	56.08	45.59	81
1903	42	4,034	72.14	49.02	68
1904	29	3,271	74.79	42.80	57
1905	27	1,797	77.94	46.88	60
1906	19	1,945	60.97	46.25	76
1907	32	3,249	72.62	48.11	66
1908	36	3,202	78.43	54.85	70
1909	48	5,318	90.21	53.02	59

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County and year	Properties	Acreage	per acre	Consideration	Assessed	Ratio of assessed
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Keokuk-C't'd.	Number	Acres	Dollars	Dollars	Percent
1910	48	4,741	93.00	51.85	56
1911	46	3,997	131.96	59.10	45
1912	36	3,562	144.19	71.73	50
1913	35	4,055	148.01	80.05	54
1914	48	4,870	146.66	80.99	55
1915	30	3,030	154.90	75.17	49
1916	16	1,620	177.64	79.16	45
1917	17	1,401	136.56	81.67	60
1918	28	2,325	172.46	90.71	53
1919	48	4,847	173.82	80.73	46
1920	88	11,488	230.01	83.65	36
1921	19	1,769	253.09	93.45	37
1922	8	650	218.21	98.24	45
1923	8	998	154.62	71.81	46
1924	9	522	182.40	84.07	46
1925	5	489	203.48	90.17	44
1926	5	369	122.38	62.78	51
1927	16	1,125	133.14	72.58	55
1928	6	543	161.51	74.22	46
1929	3	123	110.57	74.31	67
1930	5	542	121.72	65.11	53
1931	5	458	94.83	67.83	72

Kossuth					
1919	5	1,385	129.61	62.45	48
1920	37	6,152	167.34	62.42	37
1921	7	1,325	178.61	54.44	30
1922	2	293	127.82	69.75	55
1923	3	253	138.00	59.45	43
1924	1	160	117.50	58.62	50
1925	2	370	71.62	52.79	74
1927	1	120	125.00	54.67	44
1928	1	160	100.00	55.03	55
1929	1	40	100.00	54.20	54
1930	2	240	96.67	57.10	59
1931	1	80	114.56	51.20	45

Lee					
1920	5	523	103.82	14.60	14
1922	2	80	138.75	22.50	16
1923	1	66	151.52	15.61	10
1926	2	200	87.00	13.55	16

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County and year	Properties	Acreage	per acre	Consideration	Assessed	Ratio of assessed
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Lee-C't'd.	Number	Acres	Dollars	Dollars	Percent
1927	1	48	54.48	10.58	19
1929	1	20	37.00	10.55	29
1932	2	280	68.21	16.38	24

Lucas					
1920	9	1,158	177.79	10.00	6
1921	3	129	90.62	11.44	13
1922	3	97	58.76	7.53	13
1923	4	323	99.69	14.43	14
1924	1	4	75.00	12.50	17
1925	4	164	42.32	14.04	33
1926	4	199	72.99	11.22	15
1927	3	158	77.85	10.92	14
1928	3	102	55.88	9.14	16
1929	4	72	74.14	12.12	16
1930	2	33	136.36	24.36	18
1931	3	193	44.21	14.22	32

Lyon					
1900	117	24,896	37.60	27.91	74
1901	111	21,196	42.52	30.36	71
1902	101	19,240	51.47	29.72	58
1903	36	6,779	57.60	37.05	64
1904	37	7,015	55.04	33.66	61
1905	34	6,427	55.80	37.23	67
1906	41	8,414	64.11	36.02	56
1907	64	11,794	63.16	36.70	58
1908	49	8,920	72.40	33.06	46
1909	47	8,777	79.92	38.08	48
1910	63	11,151	88.70	39.51	45
1911	56	9,831	96.19	45.64	47
1912	38	7,302	109.43	43.51	40
1913	49	9,805	117.39	68.41	58
1914	60	11,890	132.21	68.12	52
1915	46	8,187	143.67	81.48	57
1916	46	7,792	156.95	70.77	45
1917	38	7,072	173.39	68.18	39
1918	50	8,663	189.92	75.88	40
1919	68	11,930	214.61	84.94	40
1920	103	18,763	281.95	85.75	30
1921	25	4,524	267.94	87.78	33

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County and year	Properties	Acreage	per acre	Consideration	Assessed value	Ratio of assessed value to consideration
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Lyon-C't'd.	Number	Acres	Dollars	Dollars	Percent
1922	11	2,475	177.03	84.02	47
1923	17	2,479	195.23	91.07	47
1924	15	2,346	181.36	89.43	49
1925	16	2,574	183.85	80.93	44
1926	17	2,905	147.80	68.85	47
1927	7	1,160	190.66	74.50	39
1928	14	2,088	138.07	64.95	47
1929	14	2,523	126.76	72.21	57
1930	19	2,877	133.69	73.38	55
1931	14	1,668	134.45	74.32	55
1932	6	1,046	109.06	60.02	55
1933	3	307	76.87	57.32	75

Mitchell

1920	22	2,405	191.80	69.86	36
1921	2	240	203.33	80.65	40
1922	3	565	169.91	78.27	46
1923	5	370	245.00	75.42	31
1924	3	284	114.29	70.27	61
1925	2	420	133.30	70.11	53
1926	1	16	78.13	55.88	72
1927	4	383	124.02	63.13	51
1928	1	35	142.86	62.74	44
1929	2	60	150.00	62.47	42
1931	2	163	88.16	58.23	66

Monona

1920	31	3,648	172.83	19.93	12
1921	2	359	196.24	17.76	9
1922	11	1,410	160.41	12.38	8
1923	6	707	175.30	16.97	10
1925	2	261	209.48	20.34	10
1926	5	339	138.79	16.16	12
1927	9	745	158.94	16.17	10
1928	13	1,440	114.49	12.30	11
1929	11	1,345	109.91	12.17	11
1930	11	1,566	101.85	11.11	11
1931	6	646	143.73	18.00	13
1932	2	374	89.80	19.32	22
1933	1	598	42.93	7.98	19

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County and year	Properties	Acreage	per acre	Consideration	Assessed value	Ratio of assessed value to consideration
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Monroe	Number	Acres	Dollars	Dollars	Percent
1911	5	453	50.77	8.10	16
1912	4	317	55.16	8.12	15
1913	14	1,032	79.21	8.85	11
1914	11	1,343	60.21	8.22	14
1915	5	444	69.59	7.55	11
1916	6	670	70.85	5.12	7
1917	9	2,640	43.98	7.23	16
1918	11	1,477	83.14	8.89	11
1919	13	1,772	105.60	10.05	10
1920	16	1,565	116.41	11.10	10
1921	3	239	108.16	12.25	11
1922	6	527	97.82	16.53	17
1923	6	376	77.67	11.99	15
1924	3	196	195.92	12.62	13
1925	1	17	150.00	9.00	18
1926	9	636	99.94	11.04	11
1927	2	48	28.17	7.65	27
1928	4	254	52.54	9.67	18
1929	2	134	41.79	8.97	21
1930	3	118	47.03	8.17	17
1931	5	248	56.85	9.29	16
1932	1	39	22.44	6.05	27
Montgomery					
1901	5	368	55.00	10.69	19
1902	2	132	62.86	11.41	18
1904	1	79	86.08	11.03	13
1906	2	195	72.93	11.46	16
1908	2	225	106.67	12.36	12
1909	1	79	106.33	12.84	12
1910	3	271	117.24	13.80	12
1911	1	79	151.90	14.62	10
1912	1	79	151.90	19.87	13
1913	2	173	138.73	20.03	14
1915	6	657	150.99	21.20	14
1916	2	173	139.12	19.01	14
1917	1	238	183.27	19.25	11
1918	2	146	167.81	19.60	12
1919	3	237	212.83	20.62	10
1920	9	881	267.54	22.34	8
1921	3	149	299.40	20.39	7

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## IOWA - Continued

County : Consideration: Assessed : Ratio of assessed  
and Properties: Acreage : per : value : value to con-  
year : : acre : per acre : sideration

Montgomery-C't'd.	Number	Acres	Dollars	Dollars	Percent
1922	5	365	228.33	20.51	9
1923	4	269	163.57	20.72	13
1925	1	214	200.47	18.01	9
1926	2	373	164.61	17.63	11
1929	1	156	178.37	17.57	10
1930	3	312	143.27	28.01	20
1932	2	426	96.28	51.99	54
Page					
1926	4	255	126.08	17.02	13
1927	34	3,102	138.69	18.72	13
1928	50	4,817	151.09	18.19	12
1929	40	3,326	151.06	17.78	12
1930	35	2,624	125.44	16.31	13
1931	32	2,994	139.06	19.29	14
1932	14	1,008	99.31	16.37	16
1933	11	1,214	66.23	14.90	22

Ringgold					
1920	25	3,807	185.01	51.94	28
1921	8	1,230	212.20	59.10	28
1922	3	399	143.78	15.51	11
1923	2	201	167.53	14.81	9
1924	2	385	133.25	14.10	11
1925	2	277	129.78	11.89	9
1926	2	155	135.65	11.02	8
1927	3	200	127.00	13.38	11
1928	4	410	91.59	12.60	14
1929	3	411	89.46	13.75	15
1930	3	215	47.44	9.64	20
1931	2	285	97.54	11.48	12

Tama					
1920	8	1,388	366.63	22.35	6
1923	1	160	183.84	20.53	11
1924	2	160	247.50	24.86	10
1926	2	260	144.23	19.27	13
1927	2	320	157.50	18.56	12
1928	2	319	200.31	21.41	11
1929	1	20	100.00	18.05	18
1930	1	115	130.43	18.07	14
1931	1	160	120.00	20.41	17

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## IOWA - Continued

County : Consideration: Assessed : Ratio of assessed  
and Properties: Acreage : per : value : value to con-  
year : : acre : per acre : sideration

Union	Number	Acres	Dollars	Dollars	Percent
1920	47	5,835	202.11	17.44	9
1921	10	924	227.23	20.50	9
1922	6	654	154.74	17.10	11
1923	6	354	187.83	20.52	11
1924	6	467	172.08	19.42	11
1925	4	207	143.48	12.93	9
1926	6	552	128.30	15.23	12
1927	5	426	140.85	15.94	11
1928	3	302	148.24	15.94	11
1929	2	38	128.95	21.89	17
1930	7	445	119.21	15.44	13
1931	4	331	150.15	20.34	14
1932	4	404	114.49	14.23	12
Van Buren					
1920	6	482	116.46	12.23	11
1921	3	151	86.75	8.65	10
1922	1	30	98.33	7.50	8
1923	2	85	90.29	7.14	8
1925	3	100	72.50	8.19	11
1927	3	251	103.82	7.62	7
1928	3	180	77.78	12.26	16
1929	1	40	50.00	9.00	18
1930	1	80	20.00	7.81	39
1932	1	10	30.00	8.20	27
1933	1	40	20.00	7.70	38
Washington					
1920	52	4,984	238.19	80.12	34
1921	15	1,427	276.04	83.54	30
1922	15	995	189.02	73.48	39
1923	9	445	164.92	75.27	46
1924	6	277	158.36	78.48	50
1925	8	396	115.27	59.84	52
1926	9	844	177.68	67.73	38
1927	5	361	122.52	70.93	58
1928	6	546	118.01	75.00	64
1929	3	109	108.26	59.08	55
1930	3	102	90.29	50.75	56
1931	1	77	79.22	56.99	72
1932	2	50	70.00	75.60	108

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IOWA - Continued

County		: Consideration:	Assessed:	Ratio of assessed
and	: Properties:	Acreage	per	value : value to con-
year	i	acre	per acre	sideration

Wayne	Number	Acres	Dollars	Dollars	Percent
1920	15	3,058	200.31	39.10	20
1921	4	608	264.23	56.60	21
1923	4	315	73.65	42.42	58
1925	2	294	112.24	26.61	24
1927	2	69	147.83	63.77	43

Wright					
1919	2	274	152.35	76.74	50
1920	32	5,553	215.31	75.19	35
1921	1	352	139.20	28.80	21
1923	1	156	230.77	82.08	36
1924	4	632	207.11	76.42	37
1925	1	352	113.64	70.16	62
1926	5	513	197.92	74.41	38
1927	5	849	136.40	69.15	51
1928	6	674	118.32	66.12	56
1929	2	116	131.03	74.38	57
1930	2	396	111.62	66.92	60
1932	2	312	76.47	49.49	65

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

MISSOURI

County		: Consideration:	Assessed:	Ratio of assessed
and	: Properties:	Acreage	per	value : value to con-
year	i	acre	per acre	sideration

Clark	Number	Acres	Dollars	Dollars	Percent
1925	44	2,652	84.83	48.24	57
1926	34	2,109	71.27	43.65	61
1927	9	895	72.49	56.88	78
1928	10	694	53.67	52.16	97
1929	16	1,475	77.04	48.06	62
1930	18	1,339	43.10	37.59	87
1931	16	1,400	37.53	36.59	97
1932	36	3,047	38.54	42.05	109
1933	31	2,818	25.80	28.70	111

Gasconade					
1920	115	12,495	29.47	9.07	31
1921	53	5,427	31.62	14.72	47
1922	38	4,064	27.11	19.80	73
1923	59	6,613	21.67	12.94	60
1924	31	3,992	19.50	15.50	79
1925	38	4,356	27.10	22.78	84
1926	36	5,509	21.83	19.56	90
1927	32	4,051	18.43	15.43	86
1928	33	3,954	19.44	19.07	98
1929	34	4,055	24.44	17.65	72
1930	31	3,652	16.60	17.35	105
1931	25	2,770	20.22	22.38	111
1932	12	1,378	15.67	16.93	108
1933	16	1,494	12.32	11.69	95

Mississippi					
1921	29	3,906	108.04	50.87	55
1922	24	2,493	96.32	66.68	69
1923	28	3,231	63.55	48.40	76
1924	23	1,943	77.46	58.50	76
1925	33	4,355	71.78	49.19	69
1926	24	1,936	66.00	32.13	49
1927	14	1,863	64.95	36.22	56
1928	18	1,769	65.72	51.58	75
1929	21	2,049	53.71	47.63	89
1930	8	594	45.29	44.95	99
1931	14	1,014	46.21	43.18	93
1932	14	2,824	26.98	25.85	96
1933	26	3,629	18.53	26.00	140

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

MISSOURI - continued

County		: Consideration: Assessed : Ratio of assessed and Properties: Acreage : per : value : value to con- year : : acre : per acre : sideration			
Reynolds	Number	Acres	Dollars	Dollars	Percent
1920	22	2,638	18.85	10.26	54
1921	20	1,986	17.86	8.32	47
1922	23	2,693	17.58	8.73	50
1923	21	5,885	12.04	4.68	39
1924	23	2,505	16.27	7.40	45
1925	22	2,165	9.38	5.01	53
1926	14	1,892	21.56	8.81	41
1927	18	1,794	14.27	6.30	44
1928	12	1,220	18.36	9.99	54
1929	9	594	15.78	10.27	65
1930	6	386	16.77	9.59	57
1931	13	2,288	13.13	6.92	53
1932	17	2,213	10.89	5.22	48
1933	8	1,103	10.24	6.74	66

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

NORTH DAKOTA

County		: Consideration: Assessed : Ratio of assessed and Properties: Acreage : per : value : value to con- year : : acre : per acre : sideration			
		Acres	Dollars	Dollars	Percent
Burleigh	Number	Acres	Dollars	Dollars	Percent
1920	42	7,042	27.53	16.67	61
1921	32	7,212	21.99	15.34	70
1922	24	4,158	23.33	16.83	72
1923	28	5,198	13.89	16.43	69
1924	35	5,138	17.74	16.34	92
1925	47	7,854	14.89	15.42	104
1926	29	4,704	15.79	10.72	68
1927	20	2,945	16.64	10.67	64
1928	37	5,865	19.52	10.59	54
1929	31	4,643	14.23	11.62	82
1930	27	3,928	13.98	12.51	88
1931	11	2,094	11.33	9.56	84
1932	23	4,180	7.65	6.46	84
Hettinger					
1928	52	9,735	18.22	11.96	66
1929	67	13,247	19.31	12.15	63
1930	21	3,215	18.58	11.95	64
1931	19	2,781	17.27	10.78	62
1932	3	480	10.83	10.58	98
1933	5	800	18.04	10.75	60
McHenry					
1929	14	2,383	20.43	14.41	71
1930	15	3,572	19.26	11.30	59
1931	14	2,189	16.82	10.46	62
1932	7	2,037	12.26	7.84	64
1933	2	320	4.31	7.68	178
Oliver					
1928	16	3,200	15.59	11.27	72
1929	13	2,920	14.87	12.03	81
1930	8	1,360	20.74	12.72	61
1931	3	640	29.37	15.80	54
Sargent					
1928	19	3,726	29.28	33.81	115
1929	13	1,783	29.05	32.76	113
1930	8	1,323	35.60	33.47	94
1931	19	3,487	28.55	24.27	65
1932	11	1,765	23.04	25.49	111
1933	5	1,200	12.85	18.15	141

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

NORTH DAKOTA - Continued

County : Consideration: Assessed : Ratio of assessed  
and Properties: Acreage : per : value : value to con-  
year : acre : per acre : sideration

Walsh	Number	Acres	Dollars	Dollars	Percent
1927	62	8,184	38.82	34.09	88
1928	50	7,790	33.00	34.85	106
1929	44	6,662	31.56	35.85	114
1930	46	6,985	36.83	36.16	98
1931	24	3,899	27.18	35.74	131
1932	28	4,760	23.30	27.86	120
1933	16	3,212	20.72	26.13	126

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

SOUTH DAKOTA

County : Consideration: Assessed : Ratio of assessed  
and Properties: Acreage : per : value : value to con-  
year : acre : per acre : sideration

Butte	Number	Acres	Dollars	Dollars	Percent
1926	10	2,781	15.11	8.84	59
1927	24	6,129	13.84	11.31	82
1928	43	12,231	11.22	9.69	86
1929	20	10,691	7.35	6.39	87
1930	6	2,803	8.03	6.88	86
1931	10	3,530	4.34	3.60	83
1932	16	3,265	4.33	4.56	105
1933	11	3,225	5.11	4.48	88

Fall River

Fall River	Number	Acres	Dollars	Dollars	Percent
1920	159	32,125	18.87	10.59	56
1921	12	2,697	26.64	10.57	40
1922	38	9,840	13.89	8.84	64
1923	53	11,782	14.06	7.46	53
1924	37	8,017	11.11	8.72	78
1925	28	5,870	10.97	6.81	62
1926	35	7,233	7.93	6.26	79
1927	47	12,541	6.51	5.95	91
1928	46	11,766	7.77	6.30	81
1929	22	5,824	6.96	5.34	77
1930	22	7,556	9.17	5.66	62
1931	10	1,714	5.78	5.18	90
1932	5	2,021	4.49	3.26	73
1933	8	1,365	4.92	4.43	90

Gregory

Gregory	Number	Acres	Dollars	Dollars	Percent
1920	202	42,054	93.55	51.11	55
1921	49	14,406	65.71	40.33	63
1922	39	12,163	60.51	33.94	56
1923	33	8,141	48.17	39.33	82
1924	16	3,118	70.26	48.26	69
1925	28	5,222	57.34	45.82	80
1926	20	4,139	67.58	47.52	70
1927	11	1,756	60.80	43.86	72
1928	25	4,966	49.58	43.90	89
1929	14	5,193	28.07	22.69	81
1930	17	3,591	30.47	37.50	123
1931	3	479	27.35	34.12	125
1932	3	480	17.92	28.51	159
1933	5	1,617	10.20	11.88	116

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

SOUTH DAKOTA - Continued

County		Properties:		Consideration:	Assessed:	Ratio of assessed
and	year	Acreage	per acre	per acre	value	value to con-
					: per acre	sideration

Potter	Number	Acres	Dollars	Dollars	Percent
1920	13	3,201	63.71	29.80	47
1921	6	1,202	51.10	31.03	61
1922	2	480	52.08	33.12	64
1923	1	160	21.25	24.38	115
1931	1	160	15.46	22.50	146

Roberts	Number	Acres	Dollars	Dollars	Percent
1920	100	20,086	97.40	62.13	64
1921	24	4,329	91.00	51.12	56
1922	23	5,024	78.67	48.66	62
1923	11	1,835	73.19	52.84	72
1924	16	3,000	55.88	40.45	72
1925	5	813	79.59	52.88	66
1926	2	315	65.56	54.86	84
1927	10	1,540	59.27	43.30	73
1928	15	1,490	61.69	43.84	71
1929	5	798	50.60	42.97	85
1930	5	800	52.65	42.13	80
1931	7	667	57.60	46.64	81
1932	4	639	45.31	34.65	76
1933	3	357	34.31	24.17	70

Turner	Number	Acres	Dollars	Dollars	Percent
1920	116	15,575	178.10	115.53	65
1921	29	4,153	144.92	113.21	78
1922	16	2,013	145.94	119.28	82
1923	22	2,504	103.58	109.11	105
1924	31	2,860	111.70	116.99	105
1925	46	5,677	99.96	97.38	97
1926	32	4,079	105.94	87.22	82
1927	34	4,718	105.30	89.60	85
1928	21	2,812	93.37	94.25	101
1929	40	3,059	85.14	90.05	106
1930	29	3,083	112.44	91.63	81
1931	16	1,663	99.11	82.25	83
1932	9	1,291	67.20	61.66	92
1933	3	332	84.19	54.64	65

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

NEBRASKA

County		Properties:		Consideration:	Assessed:	Ratio of assessed
and	year	Acreage	per acre	per acre	value	value to con-
					: per acre	sideration

Cherry	Number	Acres	Dollars	Dollars	Percent
1928	50	41,690	9.70	5.67	58
1929	36	26,874	8.00	5.41	68
1930	19	19,486	8.87	4.45	50
1931	13	20,147	9.14	4.50	49
1932	16	13,262	6.81	3.84	56
1933	7	2,132	8.94	5.02	56

Frontier	Number	Acres	Dollars	Dollars	Percent
1928	1	120	25.00	13.42	54
1929	57	12,869	34.10	15.72	46
1930	39	11,040	30.62	16.07	52
1931	24	6,084	31.07	16.32	53
1932	13	2,912	33.56	18.87	56
1933	7	1,153	22.17	15.20	69

Harlan	Number	Acres	Dollars	Dollars	Percent
1925	18	3,134	71.45	34.87	49
1926	29	4,545	80.07	35.94	45
1927	21	3,184	59.28	32.06	54
1928	20	3,685	52.21	32.11	62
1929	32	6,152	59.99	32.84	55
1930	24	4,142	55.20	32.01	58
1931	21	4,569	43.36	29.75	69
1932	6	776	35.14	20.79	59
1933	8	940	30.85	19.98	65

Lancaster	Number	Acres	Dollars	Dollars	Percent
1913	100	11,191	95.49	15.78	17
1914	98	10,443	100.10	13.79	14
1915	85	9,800	101.65	13.66	13
1916	92	10,023	100.08	14.92	15
1917	162	19,527	122.17	14.71	12
1918	175	19,427	144.12	15.27	11
1919	161	20,653	161.93	14.63	9
1920	202	25,030	183.92	24.34	13
1921	88	10,428	187.72	99.99	53
1922	54	5,666	157.85	92.43	59
1923	70	10,706	153.81	97.05	63
1924	70	7,615	145.08	97.44	67
1925	60	6,358	123.48	99.03	80
1926	61	5,993	129.27	99.39	77
1927	77	8,235	133.34	92.48	69

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

NEBRASKA - Continued

County : and :Properties: Year :	: Consideration: Acreage : i acre	Assessed : per : i per acre:	Ratio of assessed value : value to con- sideration
Lancaster-C't'd. Number	Acres	Dollars	Percent
1928	59	6,733	122.92
			94.04
1929	70	8,112	127.12
			98.38
1930	45	5,086	134.07
			101.06
1931	55	6,223	107.41
			93.09
1932	27	3,052	88.02
			84.83
1933	30	3,714	66.13
			64.66
Scotts Bluff			
1928	55	6,407	72.51
			32.50
1929	51	7,976	44.96
			23.50
1930	43	7,126	55.82
			27.92
1931	51	6,101	54.72
			35.86
1932	17	1,572	53.20
			31.45
1933	18	1,675	33.25
			23.98
Wheeler			
1929	4	1,660	13.42
			11.48
1930	11	4,800	11.57
			9.32
1931	9	2,080	24.35
			11.51
1932	6	1,280	11.84
			9.81
1933	3	1,350	9.64
			5.34

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

KANSAS

County : and :Properties: Year :	: Consideration: Acreage : i acre	Assessed : per : i per acre:	Ratio of assessed value to con- sideration
Clark	Number	Acres	Dollars
1920	10	4,261	35.09
1921	7	1,918	41.82
1922	8	1,255	43.35
1923	7	3,458	25.97
1924	5	1,769	27.30
1925	20	11,448	18.58
1926	7	1,619	32.08
1927	6	1,363	40.13
1928	9	2,716	33.43
1929	9	3,525	44.31
1930	3	1,948	24.49
1932	2	470	21.70
1933	2	988	23.27
Gray			
1926	19	5,520	29.97
1927	21	6,136	29.25
1928	12	2,947	32.63
1929	13	4,200	39.89
1930	4	960	49.69
1932	1	160	14.06
1933	1	160	31.25
Jewell			
1926	1	80	87.50
1927	3	297	80.81
1929	26	2,572	56.75
1930	37	4,988	74.10
1931	21	2,599	56.61
1932	9	1,097	46.71
Leavenworth			
1920	146	12,966	115.82
1921	49	6,517	94.62
1922	57	6,705	79.33
1923	33	3,774	90.51
Lincoln			
1927	23	3,900	52.14
1928	9	1,377	55.63
1929	20	2,643	57.77
1930	17	2,551	50.59

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

KANSAS - Continued

--- County : --- : Consideration: Assessed : Ratio of assessed  
and : Properties: Acreage : per : value : value to con-  
year : : acre : per acre : sideration

Lincoln - C't'd.		Number	Acres	Dollars	Dollars	Percent
1931	12	1,920	52.08	34.28		66
1932	14	2,160	42.64	35.15		82
1933	7	693	37.55	37.78		101

Neosho

1922	2	240	98.54	43.75		44
1923	4	411	72.62	37.74		52
1924	11	937	65.82	45.63		69
1925	2	380	41.24	28.54		69
1926	18	1,731	60.95	38.36		63
1927	12	716	66.83	48.95		73
1928	11	1,079	44.56	39.69		89
1929	10	697	51.66	43.06		83
1930	6	570	59.13	36.50		62
1931	10	899	35.49	39.28		111
1932	8	1,131	26.68	28.83		108
1933	15	1,853	24.23	26.11		108

Norton

1928	8	878	34.32	27.28		79
1929	33	4,806	34.55	20.69		60
1930	25	4,088	34.25	18.76		55
1931	30	4,274	27.99	14.59		52
1932	17	3,166	20.95	12.98		62
1933	23	3,478	16.33	12.15		74

Sumner

1925	26	3,638	59.75	48.52		81
1926	11	1,336	62.23	48.11		77
1927	20	3,223	66.59	43.74		65
1928	18	2,189	73.16	53.98		74
1929	10	1,293	57.91	47.83		83
1930	7	873	67.87	45.09		66
1931	9	1,125	43.34	50.06		116
1932	6	825	40.04	37.45		94

Thomas

1928	6	2,143	21.98	11.36		52
1929	10	3,030	23.72	11.68		49
1930	7	2,240	22.77	9.90		43
1932	1	320	10.00	4.18		42
1933	6	1,920	15.94	7.84		49

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

DELAWARE

--- County : --- : Consideration: Assessed : Ratio of assessed  
and : Properties: Acreage : per : value : value to con-  
year : : acre : per acre : sideration

Kent		Number	Acres	Dollars	Dollars	Percent
1920	195	17,008	64.75	44.46		69
1921	203	14,964	62.35	50.06		80
1922	138	9,194	64.24	47.87		75
1923	131	8,570	63.28	54.98		87
1924	130	7,955	67.61	57.35		85
1925	137	11,039	61.63	48.27		78
1926	134	10,391	54.38	43.03		79
1927	131	9,244	59.53	47.69		80
1928	131	10,087	62.47	52.72		84
1929	68	4,458	58.40	47.78		82
1930	92	5,592	52.79	48.62		92
1931	84	5,837	44.08	38.59		88
1932	66	4,481	37.83	38.81		103
1933	65	5,086	42.38	46.90		111

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

MARYLAND

County and year		Properties:		Consideration: Acreage	Assessed: per acre	Ratio of assessed value to consideration
Kent	Number	Acres	Dollars	Acres	Dollars	Percent
1928	19	3,710	86.81	41.55	48	
1929	23	2,670	73.81	47.04	64	
1930	10	824	59.86	39.38	66	
1931	12	1,004	54.47	55.56	102	

Somerset

1930	8	444	29.28	26.72	91
1931	7	501	27.15	24.54	90
1932	9	332	45.12	41.74	93
1933	14	1,081	25.97	30.51	117

Washington

1928	61	3,468	89.18	68.59	77
1929	58	3,430	66.07	52.79	80
1930	57	3,238	79.48	55.96	70
1931	35	1,667	72.50	67.55	93
1932	45	3,623	55.29	58.79	106
1933	1	145	12.41	20.69	167

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

VIRGINIA

County and year		Properties:		Consideration: Acreage	Assessed: per acre	Ratio of assessed value to consideration
Accomac	Number	Acres	Dollars	Acres	Dollars	Percent
1910	53	2,959	52.19	17.03	33	
1911	39	1,792	64.36	20.61	32	
1912	33	1,606	56.18	19.05	34	
1913	54	2,696	84.41	22.15	26	
1914	55	3,759	68.74	16.48	24	
1915	38	2,200	81.46	24.29	30	
1916	44	2,803	61.21	33.53	55	
1917	40	1,873	100.92	31.91	32	
1918	59	5,070	80.35	28.77	36	
1919	56	2,543	117.64	34.48	29	
1920	72	11,171	56.50	12.72	23	
1921	78	4,254	167.16	41.36	25	
1922	58	2,654	157.16	40.86	26	
1923	58	2,631	114.08	37.49	33	
1924	43	1,669	121.25	41.33	34	
1925	33	1,733	95.92	31.97	33	
1926	35	3,149	73.56	27.78	38	
1927	32	1,423	156.23	49.21	31	
1928	24	1,683	110.02	37.33	34	
1929	40	2,254	86.69	32.48	37	
1930	35	1,936	70.37	29.66	42	
1931	23	1,091	80.62	36.67	45	
1932	18	906	66.02	38.73	59	
1933	22	1,445	68.20	33.78	50	

Albemarle

1910	49	5,346	31.24	9.81	31
1911	76	7,413	44.03	11.82	27
1912	39	5,132	32.35	9.70	30
1913	47	4,998	45.46	12.13	27
1914	34	3,967	46.90	11.25	24
1915	35	2,335	39.12	11.72	30
1916	42	3,365	38.89	11.38	29
1917	42	4,124	37.73	12.20	32
1918	42	9,774	50.79	13.11	26
1919	48	4,544	53.23	12.63	24
1920	52	5,816	64.42	17.30	27
1921	52	2,833	71.01	18.83	27
1922	50	3,788	60.37	14.50	24
1923	54	5,872	65.90	15.46	23
1924	34	4,196	48.04	15.74	33

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

VIRGINIA - Continued

--- County : Consideration: Assessed : Ratio of assessed  
and :Properties: Acreage : per : value : value to con-  
year :-----: acre : per acre : sideration

Albemarle-C't'd.	Number	Acres	Dollars	Dollars	Percent
1925	28	1,955	53.60	14.09	26
1926	36	2,204	58.23	16.53	28
1927	39	3,429	89.69	21.35	24
1928	42	3,791	50.00	12.83	26
1929	98	12,495	58.70	14.61	25
1930	44	4,733	52.63	15.56	30
1931	87	8,078	63.45	18.86	30
1932	46	8,583	34.57	11.71	34
1933	74	5,162	40.22	13.13	33

Buchanan	Number	Acres	Dollars	Dollars	Percent
1929	26	1,489	14.51	3.02	21
1931	13	929	16.25	5.51	34
1933	20	1,033	13.62	2.97	22

Russell	Number	Acres	Dollars	Dollars	Percent
1910	30	833	34.41	5.60	16
1911	34	1,272	45.24	9.92	22
1912	19	284	30.64	4.94	16
1913	18	427	36.51	9.19	25
1914	34	1,202	28.94	6.94	24
1915	30	844	39.82	8.14	20
1916	22	476	44.03	8.86	20
1917	37	1,169	81.19	12.12	15
1918	17	658	67.50	10.47	16
1919	36	2,054	83.91	13.21	16
1920	29	864	69.62	10.93	16
1921	30	1,119	95.64	15.86	17
1922	34	1,050	55.12	11.23	20
1923	31	377	94.64	9.59	10
1924	30	845	58.83	11.91	20
1925	26	689	88.40	13.95	16
1926	27	649	68.82	11.80	17
1927	25	440	64.70	12.80	20
1928	31	503	75.73	11.59	15
1929	28	1,250	66.62	14.61	22
1930	30	1,282	61.33	13.99	23
1931	29	1,465	37.52	10.48	28
1932	21	993	36.95	10.88	29
1933	16	1,350	29.81	11.33	38

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

WEST VIRGINIA

--- County : Consideration: Assessed : Ratio of assessed  
and :Properties: Acreage : per : value : value to con-  
year :-----: acre : per acre : sideration

Ritchie	Number	Acres	Dollars	Dollars	Percent
1925	36	2,606	30.62	28.69	94
1926	34	2,722	35.44	31.16	88
1927	32	2,447	26.44	28.04	106
1928	25	1,801	24.84	26.92	108
1929	29	1,980	20.38	24.26	119
1930	22	1,795	17.34	19.36	112
1931	22	1,272	21.58	20.43	95
1932	14	708	17.90	19.52	109
1933	13	1,239	13.34	14.14	106

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## NORTH CAROLINA

County and year		Properties:		Consideration: Acreage	Assessed: per acre	Ratio of assessed value to consideration
		Number	Acres	Dollars	Dollars	Percent
Chowan	1926	19	1,390	41.30	24.34	59
	1927	15	689	41.89	45.39	108
	1928	19	562	56.22	49.45	88
	1933	1	65	30.77	23.08	75
Cleveland	1928	6	347	87.07	50.29	58
	1929	9	410	75.51	45.96	61
	1930	2	23	67.39	44.13	65
	1931	8	557	36.35	31.46	87
	1932	13	636	31.82	27.67	87
	1933	22	1,262	35.61	38.75	109
Currituck	1930	2	64	14.66	9.38	64
	1931	3	260	30.59	26.00	85
	1932	11	557	40.84	50.26	123
	1933	14	774	28.10	33.72	120
Davie	1928	1	50	40.00	33.60	84
	1929	2	9	57.22	74.00	129
	1930	6	129	44.88	45.16	101
	1931	10	253	20.92	28.87	138
	1932	19	1,014	21.15	30.38	144
	1933	4	333	16.82	24.38	145
Hyde	1929	13	345	42.23	49.63	118
	1930	13	371	41.25	31.40	76
	1931	2	23	36.96	25.78	70
	1932	4	231	25.54	13.97	55
	1933	6	117	35.51	31.41	88
Jackson	1928	23	760	16.23	13.06	80
	1929	25	914	32.68	23.52	72
	1930	21	538	24.41	21.08	86
	1931	16	694	21.82	25.75	118
	1932	15	426	24.94	35.75	143
	1933	11	622	23.15	28.48	123

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## NORTH CAROLINA - Continued

County and year		Properties:		Consideration: Acreage	Assessed: per acre	Ratio of assessed value to consideration
		Number	Acres	Dollars	Dollars	Percent
Northhampton	1927	17	1,358	30.82	26.93	87
	1928	18	736	50.81	26.39	52
	1929	17	1,039	43.33	24.91	57
	1930	27	1,090	40.41	25.71	64
	1931	16	1,376	24.68	22.97	93
	1932	8	556	20.63	16.53	80
	1933	8	350	31.07	24.69	79
Wayne	1929	12	1,184	59.88	40.05	67
	1930	13	1,043	33.41	37.87	113
	1931	3	184	19.62	17.39	89

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## SOUTH CAROLINA

County		: Consideration:	Assessed	Ratio of assessed
and	Properties:	Acreage	per	value : value to con-
year		acre	per acre	sideration

Allendale	Number	Acres	Dollars	Dollars	Percent
1929	3	2,390	5.69	4.06	71
1930	1	43	18.42	7.67	42
1931	2	129	11.24	5.58	50
1932	12	1,785	8.60	4.76	55
1933	4	1,810	6.36	3.76	59

Berkeley	Number	Acres	Dollars	Dollars	Percent
1928	3	59	5.17	5.25	102
1929	11	332	11.41	3.96	35
1930	22	733	15.27	4.83	32
1931	26	1,874	8.75	2.86	33
1932	10	209	14.93	3.80	25
1933	40	1,891	7.69	2.49	32

Cherokee	Number	Acres	Dollars	Dollars	Percent
1925	36	2,593	36.04	8.00	22
1926	30	1,748	39.16	8.86	23
1927	43	3,141	29.57	8.47	29
1928	37	2,263	34.53	9.12	26
1929	38	2,368	31.32	8.19	26
1930	33	2,484	20.52	7.31	36
1931	50	3,838	17.60	8.24	47
1932	46	2,262	21.47	12.06	56
1933	34	2,363	13.04	7.84	60

Georgetown	Number	Acres	Dollars	Dollars	Percent
1931	5	2,355	5.35	3.40	64
1932	8	344	5.36	5.66	106
1933	26	4,806	10.06	5.39	54

Lexington	Number	Acres	Dollars	Dollars	Percent
1926	1	31	72.58	12.90	18
1927	2	269	33.46	5.76	17
1928	1	60	26.67	7.17	27
1930	3	350	20.66	6.29	30
1931	3	465	11.03	6.24	57
1932	2	267	16.39	5.66	35
1933	3	138	13.95	7.10	51

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## SOUTH CAROLINA - Continued

County		: Consideration:	Assessed	Ratio of assessed
and	Properties:	Acreage	per	value : value to con-
year		acre	per acre	sideration

McCormick	Number	Acres	Dollars	Dollars	Percent
1925	6	2,873	12.43	5.13	41
1926	5	648	20.72	7.19	35
1927	11	1,569	26.10	6.09	23
1928	12	2,249	18.03	5.33	30
1929	4	159	17.13	6.21	36
1930	11	1,205	12.46	5.95	48
1931	8	1,859	5.64	4.45	79
1932	8	1,097	5.44	6.03	111
1933	7	2,437	4.89	5.86	120

Spartanburg	Number	Acres	Dollars	Dollars	Percent
1928	10	746	46.66	13.51	29
1929	16	945	56.05	13.95	25
1930	16	912	49.74	14.06	28
1931	20	1,145	46.66	14.57	31
1932	12	549	26.85	14.11	53
1933	13	889	18.79	13.19	70

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

GEORGIA

		Consideration		Assessed	Ratio of assessed
County	and year	Properties	Acreage	per acre	value : consideration
Burke	1925	45	7,770	12.60	9.31 74
	1926	50	8,103	16.50	9.88 60
	1927	32	7,734	12.12	9.54 79
	1928	33	7,702	15.19	9.47 62
	1929	19	5,356	7.00	7.56 108
	1930	27	4,702	11.34	7.37 65
	1931	26	4,943	5.42	4.05 75
	1932	7	1,006	9.30	5.87 63
	1933	37	12,042	5.05	4.97 98
Colquitt	1930	34	2,813	27.10	8.24 30
	1931	39	6,025	20.69	8.26 40
	1932	41	4,128	17.11	5.58 33
	1933	55	4,402	17.64	6.19 35
Coweta	1925	56	5,793	22.61	8.70 38
	1926	53	5,014	19.36	8.75 45
	1927	57	4,951	13.62	8.34 61
	1928	64	6,038	13.94	7.49 54
	1929	29	3,258	14.89	9.99 67
	1930	30	3,058	15.30	7.15 47
	1931	24	2,491	15.58	7.39 47
	1932	52	7,054	10.52	4.69 45
	1933	53	5,905	7.98	5.14 64
Dougherty	1927	16	1,195	94.32	12.95 14
	1928	18	670	90.74	19.33 21
	1929	24	1,981	46.32	13.74 30
	1930	6	379	32.21	11.85 36
	1931	3	13	426.92	234.62 55
	1932	6	189	39.17	18.40 39
	1933	7	609	19.00	8.73 46
Henry	1925	22	1,977	26.70	11.25 42
	1926	35	2,370	28.80	11.99 42
	1927	51	3,937	21.32	10.88 51
	1928	29	2,030	20.36	10.36 51

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

GEORGIA - Continued

		Consideration		Assessed	Ratio of assessed
County	and year	Properties	Acreage	per acre	value : consideration
Henry - C't'd.	1929	46	3,221	19.49	9.91 51
	1930	47	5,138	13.77	9.86 72
	1931	43	3,107	13.30	9.92 75
	1932	54	5,072	13.06	9.19 70
	1933	36	3,674	13.79	8.32 60
Jones	1925	12	3,467	6.11	4.32 71
	1926	23	3,595	12.23	4.57 37
	1927	27	3,217	13.45	6.47 48
	1928	25	2,789	12.76	5.81 46
	1929	26	4,269	11.11	4.90 44
	1930	26	4,980	10.54	4.45 42
	1931	15	2,077	6.75	3.48 52
	1932	21	2,348	8.40	4.33 52
	1933	22	3,356	4.90	2.87 59
Madison	1925	30	1,166	31.35	11.43 36
	1926	38	3,087	31.12	10.10 32
	1927	61	3,658	22.21	9.75 44
	1928	71	3,367	29.00	9.24 32
	1929	44	2,121	27.85	9.61 35
	1930	48	3,551	20.98	9.67 46
	1931	27	1,847	24.99	9.82 39
	1932	43	3,262	11.74	7.56 64
	1933	48	2,916	12.74	6.59 52
Meriwether	1925	24	2,192	17.96	8.02 45
	1926	31	3,234	16.15	7.44 46
	1927	25	2,401	19.18	7.42 39
	1928	25	1,916	11.21	7.11 63
	1929	22	3,786	11.81	7.12 60
	1930	18	2,245	7.78	7.36 95
	1931	16	1,220	12.53	5.88 47
	1932	24	3,443	8.61	4.48 52
	1933	17	2,368	6.51	4.49 69

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

GEORGIA - Continued

County and Properties		Consideration	Assessed	Ratio of assessed value to consideration
Year	Number	Acreage	per acre	per acre
Oconee				
1925	44	3,313	36.67	9.92
1926	28	2,867	34.53	9.15
1927	45	3,587	22.76	9.65
1928	35	2,332	26.73	9.53
1929	46	2,586	20.91	9.66
1930	24	1,711	28.62	9.67
1931	21	1,662	16.73	9.18
1932	22	1,367	16.00	8.71
1933	22	1,976	20.95	9.00
Washington				
1930	39	6,723	13.85	4.97
1931	17	1,561	17.33	5.06
1932	30	3,895	16.45	5.06
1933	31	3,275	10.12	4.07
Wilkes				
1927	25	3,018	13.74	7.84
1928	26	2,923	13.22	8.66
1929	31	7,385	6.29	4.77
1930	21	2,178	11.35	6.60
1931	23	2,157	14.64	6.92
1932	33	4,011	7.91	5.06
1933	34	3,997	8.17	5.53

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

FLORIDA

County and Properties		Consideration	Assessed	Ratio of assessed value to consideration
Year	Number	Acreage	per acre	per acre
Broward				
1931	8	155	111.93	10.13
1932	1	30	65.00	11.00
1933	8	177	62.15	20.45
Gadsden				
1928	53	5,731	16.07	4.74
1929	49	2,189	21.71	5.63
1930	37	3,176	12.77	3.59
1931	24	1,360	11.59	3.55
1932	19	718	20.76	5.40
1933	7	162	14.86	5.46
Hernando				
1927	4	65	23.08	7.69
1928	6	141	27.30	7.70
1929	3	64	25.03	12.81
1930	3	76	39.26	8.68
1931	3	100	7.55	5.40
1932	5	120	5.96	8.25
1933	4	150	14.00	5.20
Jackson				
1928	73	4,754	14.56	4.76
1929	114	7,822	16.07	3.84
1930	109	9,989	11.49	3.22
1931	80	4,397	13.17	3.56
1932	89	5,506	9.31	3.29
1933	67	6,741	7.58	4.1
Orange				
1928	7	95	114.74	12.11
1929	4	54	64.26	12.41
1930	14	360	55.00	6.33
1931	5	88	64.77	13.18
1932	8	196	147.19	36.48
1933	5	75	54.15	16.13

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

FLORIDA - Continued

County		Consideration:		Assessed	Ratio of assessed
and	Properties:	Acreage	per acre	value per acre	value to consideration
year					
St. Lucie	Number	Acres	Dollars	Dollars	Percent
1925	35	3,799	72.03	14.22	20
1926	4	79	24.84	12.28	49
1927	2	24	79.96	16.67	21
1928	6	71	71.76	23.66	33
1929	3	47	57.98	24.04	41
1931	1	40	22.50	10.00	44
1932	3	50	134.86	46.00	34
1933	3	34	138.24	27.94	20

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

KENTUCKY

County		Consideration:		Assessed	Ratio of assessed
and	Properties:	Acreage	per acre	value per acre	value to consideration
year					
Boyd	Number	Acres	Dollars	Dollars	Percent
1928	7	312	36.57	22.74	62
1929	15	753	51.36	27.55	54
1930	3	76	95.71	47.04	49
1931	2	127	52.76	20.87	40
1932	18	896	33.79	17.96	53
1933	12	836	30.43	18.37	60
Calloway					
1928	24	1,030	17.38	16.82	97
1929	53	3,548	14.05	16.89	120
1930	33	2,009	17.68	15.64	88
1931	20	1,020	19.41	22.14	114
1932	16	806	23.74	27.10	114
1933	8	402	9.55	13.68	143
Christian					
1928	14	1,202	18.76	17.88	95
1929	19	2,413	20.11	16.03	80
1930	30	5,220	23.33	19.84	85
1931	15	2,537	24.44	19.96	82
1932	24	3,505	17.47	12.74	73
1933	17	3,013	18.03	14.84	82
Fayette					
1925	23	2,166	227.46	143.50	63
1926	8	650	219.54	144.94	66
1927	8	348	198.82	164.78	83
1928	5	153	197.71	151.01	76
1929	10	980	178.38	132.70	74
1930	6	1,154	219.91	137.61	63
1931	7	874	205.05	119.85	58
1933	3	227	284.88	163.16	57
Grayson					
1928	76	4,379	12.60	9.73	77
1929	68	4,028	14.86	11.94	80
1930	62	4,444	13.68	13.23	97
1931	62	3,535	12.15	11.91	98
1932	54	3,942	9.20	10.36	113
1933	31	2,316	8.73	8.41	96

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## KENTUCKY - Continued

County		Consideration		Assessed		Ratio of assessed	
and year	Properties	Acreage	per acre	value	per acre	value to consideration	
Green	Number	Acres	Dollars	Dollars	Percent		
	1928	34	2,665	22.53	9.99	44	
	1929	56	4,489	26.24	10.29	39	
	1930	49	4,282	21.89	11.24	51	
	1931	29	1,746	25.38	13.83	54	
	1932	33	2,507	19.46	10.52	54	
	1933	18	1,049	17.04	9.87	58	
Hardin							
	1927	50	4,520	20.33	16.78	83	
	1928	49	3,815	19.67	15.05	77	
	1929	38	5,592	20.40	18.39	90	
	1930	46	3,491	26.02	22.27	86	
	1931	33	2,944	15.71	15.02	96	
	1932	34	4,170	15.36	16.02	104	
	1933	21	1,643	16.39	16.63	101	
Harlan							
	1928	34	964	21.91	15.59	71	
	1929	13	211	29.39	20.52	70	
	1930	19	896	53.79	35.87	67	
	1931	11	102	21.32	17.30	81	
	1932	9	176	29.18	28.21	97	
Knox							
	1930	22	1,462	15.70	11.30	72	
	1931	24	1,111	17.52	13.88	79	
	1932	19	850	11.76	9.55	81	
	1933	11	327	13.49	15.14	112	
Lawrence							
	1928	49	3,573	23.84	15.86	67	
	1929	49	2,480	18.60	11.26	61	
	1930	51	3,659	16.57	8.89	54	
Lewis							
	1927	59	5,298	15.67	10.15	65	
	1928	43	3,329	13.42	10.36	77	
	1929	63	5,690	15.85	9.74	61	
	1930	33	2,179	15.05	9.65	64	
	1931	23	1,829	13.79	13.48	98	
	1932	20	1,477	21.86	12.25	56	
	1933	13	1,196	13.98	8.19	59	

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## KENTUCKY - Continued

County		Consideration		Assessed		Ratio of assessed	
and year	Properties	Acreage	per acre	value	per acre	value to consideration	
McCreary	Number	Acres	Dollars	Dollars	Percent		
	1926	1	3	383.33	333.33	87	
	1927	29	1,159	9.42	10.21	108	
	1928	37	1,484	8.34	6.59	79	
	1929	42	1,699	10.05	8.46	84	
	1930	24	594	14.61	11.23	77	
	1931	23	612	20.79	18.68	90	
	1932	16	616	6.04	7.64	126	
	1933	16	582	8.62	8.90	103	
Owen							
	1925	53	3,992	37.44	24.35	65	
	1926	40	2,819	39.28	25.36	65	
	1927	49	3,136	39.51	26.98	68	
	1928	63	5,952	30.87	23.51	76	
	1929	49	4,125	30.98	21.25	69	
	1930	44	3,501	35.56	21.51	60	
	1931	15	1,247	35.62	21.48	60	
	1932	13	840	29.37	19.76	67	
	1933	14	1,171	22.06	18.06	82	
Owsley							
	1928	13	851	11.56	11.96	77	
	1929	8	411	20.74	12.77	62	
	1930	23	1,891	11.03	9.42	85	
	1931	25	1,404	18.04	11.54	64	
	1932	18	967	19.12	12.53	66	
	1933	9	556	9.96	10.58	106	
Perry							
	1926	12	478	14.23	8.58	60	
	1927	32	1,402	17.79	11.16	65	
	1928	19	1,226	12.95	6.91	53	
Russell							
	1929	60	3,149	23.92	15.05	63	
	1930	21	1,257	25.69	13.35	52	
	1931	28	1,246	22.93	11.42	50	
	1932	42	1,562	22.57	14.60	65	
	1933	15	818	18.01	12.70	71	

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

KENTUCKY - Continued

County : Consideration: Assessed : Ratio of assessed  
and Properties: Acreage : per : value : value to con-  
year : acre : per acre : sideration

Webster	Number	Acres	Dollars	Dollars	Percent
1925	1	80	18.75	10.00	53
1926	6	310	32.58	20.34	62
1927	17	1,025	28.57	20.36	71
1928	20	923	24.30	21.65	89
1929	18	1,385	25.19	16.22	64
1930	15	962	25.21	19.20	76
1931	21	1,705	20.34	16.98	83
1932	12	550	18.58	15.99	86
1933	8	462	18.18	18.89	104

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

TENNESSEE

County : Consideration: Assessed : Ratio of assessed  
and Properties: Acreage : per : value : value to con-  
year : acre : per acre : sideration

Blount	Number	Acres	Dollars	Dollars	Percent
1926	56	1,803	38.61	26.51	69
1927	83	2,305	47.67	31.56	66
1928	105	5,645	24.22	17.58	73
1929	200	8,781	40.71	26.00	64
1930	109	6,994	33.18	20.33	61
1931	119	5,070	45.74	21.43	47
1932	102	5,183	40.01	24.68	62
1933	47	2,092	34.35	29.15	85

Chester

1925	123	8,953	18.07	11.48	64
1926	79	6,400	16.40	12.46	76
1927	84	5,498	19.85	14.13	71
1928	86	5,486	21.55	15.59	72
1929	77	5,383	21.32	13.81	65
1930	51	4,557	16.90	13.62	81
1931	50	4,732	16.35	12.98	79
1932	37	2,851	10.31	11.59	112
1933	21	2,342	9.69	8.68	90

Crockett

1925	96	5,025	47.52	30.14	63
1926	97	4,178	44.10	32.47	74
1927	93	4,104	50.03	35.69	71
1928	67	2,231	45.55	39.11	86
1929	111	4,829	44.40	30.70	69
1930	63	2,205	44.28	32.22	73
1931	53	2,839	36.93	22.91	62
1932	71	3,725	30.31	30.26	100
1933	40	1,669	32.88	25.02	76

Cumberland

1930	46	1,984	17.21	14.47	84
1931	43	1,404	25.94	23.96	92
1932	23	957	12.47	10.75	86
1933	16	561	19.83	11.29	57

Henry

1927	137	7,773	21.58	17.57	81
1928	131	8,288	19.20	15.68	82
1929	162	13,715	17.46	12.87	74
1930	149	7,682	17.60	14.52	82

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

TENNESSEE - Continued

--- County : Consideration: Assessed : Ratio of assessed  
and Properties : Acreage : per : value : value to con-  
year : : acre : per acre : sideration

Henry C't'd.	Number	Acres	Dollars	Dollars	Percent
1931	113	8,612	13.48	10.82	80
1932	106	8,940	10.41	9.82	94
1933	52	3,175	12.37	11.72	95

Hickman

1925	91	7,453	20.35	15.09	74
1926	82	7,608	18.49	13.64	74
1927	74	6,481	19.14	15.91	83
1928	66	6,709	9.39	6.73	72
1929	87	9,394	11.54	10.25	89
1930	65	6,633	10.88	9.00	83
1931	74	6,156	12.36	11.86	96
1932	51	4,182	10.40	9.41	90
1933	50	6,019	16.74	15.81	94

Jefferson

1925	66	3,745	57.14	41.58	73
1926	78	5,089	40.30	32.28	79
1927	84	3,394	37.29	24.08	65
1928	62	3,092	41.89	27.22	65
1929	87	4,092	45.63	32.67	72
1930	71	4,845	43.73	34.25	78
1931	79	5,774	38.41	29.28	76
1932	75	4,404	36.52	29.64	81
1933	39	1,916	28.87	25.80	89

Rutherford

1927	73	5,217	53.08	42.86	81
1928	75	6,235	40.79	32.02	78
1929	93	7,295	40.71	33.26	82
1930	67	5,395	29.51	25.78	87
1931	53	4,196	36.72	29.79	81
1932	72	6,693	28.01	30.13	108
1933	60	5,106	25.16	25.87	103

Warren

1925	74	4,963	30.49	17.67	58
1926	68	4,132	23.09	11.66	50
1927	80	5,662	20.37	11.00	54
1928	85	5,811	21.98	12.66	58
1929	79	5,512	25.70	13.21	51
1930	84	5,681	19.55	10.48	54

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

TENNESSEE - Continued

--- County : Consideration: Assessed : Ratio of assessed  
and Properties : Acreage : per : value : value to con-  
year : : acre : per acre : sideration

Warren-C't'd.	Number	Acres	Dollars	Dollars	Percent
1931	59	4,100	18.02	11.37	63
1932	63	4,627	18.06	12.92	72
1933	43	3,342	14.55	10.81	75

Wayne

1925	61	6,540	11.98	4.94	41
1926	49	6,065	10.46	4.40	42
1927	53	7,097	9.27	4.26	46
1928	61	5,356	10.83	4.56	42
1929	57	6,185	9.97	4.94	50
1930	33	3,939	7.65	3.76	49
1931	41	4,540	11.32	5.28	47
1932	37	5,243	7.15	5.45	76
1933	42	6,280	7.89	5.06	64

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

ALABAMA

County and year	Properties	Acreage	Consideration: per acre	Assessed value: per acre	Ratio of assessed value to consideration
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Cherokee	Number	Acres	Dollars	Dollars	Percent
1925	15	1,524	19.30	11.63	60
1926	17	1,258	21.52	10.10	47
1927	18	1,700	17.62	10.04	57
1928	14	1,430	19.89	10.22	51
1929	27	2,139	21.42	8.51	40
1930	8	865	17.92	9.24	52
1931	6	763	14.39	18.35	125
1932	11	670	21.89	13.10	60
1933	7	533	23.73	12.34	52

Coffee

Coffee	Number	Acres	Dollars	Dollars	Percent
1925	45	5,913	26.44	11.85	45
1926	58	6,537	24.59	14.31	58
1927	56	6,996	24.21	12.59	52
1928	31	4,976	17.79	12.40	70
1929	46	5,504	18.76	11.60	62
1930	44	4,787	20.59	11.73	57
1931	20	2,624	13.00	11.71	90
1932	22	2,860	10.84	10.15	94
1933	21	2,151	11.13	11.28	101

DeKalb

DeKalb	Number	Acres	Dollars	Dollars	Percent
1928	89	5,783	29.95	23.65	79
1929	166	10,110	29.77	15.12	51
1930	107	7,905	20.61	12.74	62
1931	128	8,031	19.20	15.07	78
1932	79	5,311	15.21	11.66	77
1933	99	6,011	13.60	10.55	78

Greene

Greene	Number	Acres	Dollars	Dollars	Percent
1925	72	15,933	14.28	7.21	50
1926	40	7,017	8.08	3.76	47
1927	51	12,078	6.62	5.45	82
1928	40	7,171	11.94	6.49	54
1929	34	5,084	9.13	5.27	58
1930	33	7,054	8.94	5.19	59
1931	14	4,982	8.68	6.73	78
1932	7	1,150	5.51	5.76	105
1933	16	4,188	6.70	6.34	95

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

ALABAMA - Continued

County and year	Properties	Acreage	Consideration: per acre	Assessed value: per acre	Ratio of assessed value to consideration
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Lee	Number	Acres	Dollars	Dollars	Percent
1925	55	6,306	17.39	8.83	51
1926	35	3,037	17.68	9.82	56
1927	37	4,003	13.96	8.73	63
1928	32	3,002	18.45	9.10	49
1929	48	6,663	16.54	8.90	54
1930	16	1,408	18.06	10.76	60
1931	28	2,856	15.64	8.96	57
1932	22	3,302	8.61	7.41	86
1933	25	4,323	8.60	7.65	89

Limestone	Number	Acres	Dollars	Dollars	Percent
1927	159	9,547	33.56	17.66	53
1928	150	9,556	35.50	18.31	52
1929	145	11,577	37.11	17.52	47
1930	85	5,402	36.40	16.65	46
1931	63	4,747	28.59	15.26	53
1932	77	7,262	20.04	14.24	71
1933	80	6,869	18.09	12.92	71

Marion	Number	Acres	Dollars	Dollars	Percent
1926	149	13,493	7.93	7.94	100
1927	159	14,354	9.48	6.40	68
1928	144	13,238	11.71	8.55	73
1929	127	10,649	9.25	6.79	73
1930	69	4,775	9.49	7.08	75
1931	67	7,066	7.02	5.57	79
1932	70	6,426	7.99	4.96	62
1933	78	6,224	7.93	5.43	68

Washington	Number	Acres	Dollars	Dollars	Percent
1926	57	4,797	8.49	6.31	74
1927	37	3,326	8.31	6.08	73
1928	15	2,188	8.67	5.72	66
1929	23	1,336	9.98	7.62	76
1930	23	1,242	8.83	8.03	91
1931	16	1,041	6.10	5.26	86
1932	14	566	6.55	6.08	93
1933	19	1,884	7.13	6.26	88

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

ALABAMA - Continued

--- County : : Consideration: Assessed : Ratio of assessed  
and Properties: Acreage : per : value : value to con-  
year : : : sideration

Winston	Number	Acres	Dollars	Dollars	Percent
1925	54	5,630	12.71	6.46	51
1926	34	2,874	14.51	6.96	48
1927	43	3,421	13.67	7.03	51
1928	48	4,397	12.43	5.76	46
1929	33	2,857	10.93	5.68	52
1930	15	1,277	9.08	4.69	52
1931	28	2,281	8.10	5.63	70
1932	30	2,331	12.37	7.16	58
1933	30	2,325	5.72	4.02	70

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

MISSISSIPPI

--- County : : Consideration: Assessed : Ratio of assessed  
and Properties: Acreage : per : value : value to con-  
year : : : acre : per acre : sideration

Noxubee	Number	Acres	Dollars	Dollars	Percent
1925	58	8,238	14.76	11.47	78
1926	28	3,804	11.90	11.31	95
1927	34	5,115	14.47	13.25	92
1928	12	2,310	20.12	14.65	73
1929	10	2,267	14.49	13.69	94
1930	19	3,033	13.55	10.00	74
1931	7	750	7.21	5.92	82
1932	2	23	17.83	15.04	90
1933	3	130	10.95	11.94	109

Scott

1928	90	6,955	15.51	5.22	34
1929	97	6,771	18.37	5.08	26
1930	72	6,250	13.54	5.03	37
1931	55	3,798	12.90	6.66	52
1932	44	2,455	11.48	3.49	30
1933	52	2,929	11.29	3.29	29

Tippah

1925	80	8,273	14.30	6.19	43
1926	79	6,958	16.60	6.64	40
1927	76	7,336	17.69	7.25	41
1928	59	5,641	14.15	6.44	46
1929	77	6,295	14.72	6.71	46
1930	40	3,917	14.45	6.95	48
1931	21	2,052	17.29	7.00	40
1932	41	4,379	9.53	5.80	61
1933	28	2,042	8.44	6.79	60

Winston

1929	41	3,072	10.72	8.27	77
1930	30	2,486	11.06	7.62	69
1931	20	1,542	10.21	7.13	70
1932	20	1,603	9.19	7.30	79
1933	14	1,200	9.10	7.04	77

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

ARKANSAS

County : - - - - -		Consideration: Properties:		Assessed : Acreage	Ratio of assessed : per acre	value to con- : per acre	sideration
and year	Number	Acres	Dollars	Dollars	Percent		
Bradley							
1920	16	.719	14.76	4.96	34		
1921	19	1,199	25.58	5.26	21		
1922	51	4,797	14.34	4.00	28		
1923	71	4,464	14.54	5.08	35		
1924	49	2,620	17.40	4.20	24		
1925	64	4,209	12.25	4.22	34		
1926	67	5,080	14.87	4.33	29		
1927	74	5,017	16.36	4.68	29		
1928	43	2,481	17.00	6.38	38		
1929	31	2,225	16.96	4.28	25		
1930	22	808	20.17	5.24	26		
1931	22	1,917	13.03	4.21	32		
1932	31	5,587	4.95	2.02	41		
1933	25	1,953	12.93	7.01	54		
Carroll							
1931	65	5,038	18.02	4.71	26		
1932	57	3,926	19.72	5.35	27		
1933	66	5,208	13.01	4.50	35		
Grant							
1928	45	3,044	10.56	3.30	31		
1929	20	1,349	12.03	3.55	30		
1930	24	1,414	13.41	3.59	27		
1931	46	4,359	7.43	1.88	25		
1932	42	2,435	8.79	3.18	36		
1933	35	1,716	7.27	3.02	42		
Hempstead							
1924	25	3,029	21.54	5.50	26		
1925	40	4,423	37.24	6.43	17		
1926	91	6,358	23.54	6.30	27		
1927	113	9,763	23.85	5.81	24		
1928	136	12,576	20.55	5.80	28		
1929	75	5,586	23.45	5.89	25		
1930	27	2,191	21.23	7.23	34		
1931	33	2,330	21.62	7.20	33		
1932	47	4,614	14.09	6.08	43		
1933	27	2,402	13.36	5.83	44		

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

ARKANSAS - Continued

County and year	Properties:	Acreage	per acre	Consideration: value to con-	Assessed : value to con-	Ratio of assessed : sideration
Polk	Number	Acres	Dollars	Dollars	Percent	
1925	39	3,556	13.83	6.00	48	
1926	60	4,693	13.09	3.96	30	
1927	51	3,303	16.80	4.06	24	
1928	63	3,593	20.12	5.47	27	
1929	101	6,841	14.55	4.37	30	
1930	92	6,803	10.60	3.85	36	
1931	100	7,696	9.12	4.18	46	
1932	92	7,953	8.14	3.20	39	
1933	64	3,616	12.43	5.87	47	
Pulaski						
1925	1	28	71.43	9.29	13	
1927	1	5	100.00	10.00	10	
1928	87	6,962	53.28	8.92	17	
1929	47	2,723	41.82	11.46	27	
1930	46	2,092	54.13	10.57	20	
1931	63	4,384	33.18	10.83	33	
1932	35	1,871	31.24	10.17	33	
1933	13	526	50.50	15.29	30	

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

LOUISIANA

County and year	Properties	Acreage	per acre	Consideration	Assessed	value per acre	value to consideration	Ratio of assessed
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DeSoto	Number	Acres	Dollars	Dollars	Percent
1924	45	4,619	12.75	10.09	79
1925	18	1,334	17.01	9.88	58
1926	22	2,085	15.89	10.02	63
1927	21	2,095	13.60	11.72	86
1928	20	2,778	10.92	10.73	98
1929	23	3,297	16.06	10.16	63
1930	33	3,299	16.87	13.43	80
1931	32	5,485	11.46	12.87	112
1932	101	10,008	11.33	7.98	70
1933	52	6,067	11.53	7.10	62

East Feliciana

	Number	Acres	Dollars	Dollars	Percent
1924	1	283	56.54	15.90	28
1929	2	197	6.66	5.99	90
1930	1	120	12.50	6.00	48
1931	2	211	21.90	9.27	42
1932	1	132	10.18	6.00	59
1933	7	716	11.86	15.24	128

Jackson

	Number	Acres	Dollars	Dollars	Percent
1930	90	7,141	9.75	6.16	63
1931	55	3,368	12.10	5.77	48
1932	54	4,025	9.30	4.90	53
1933	54	3,204	8.85	4.47	50

Jefferson Davis

	Number	Acres	Dollars	Dollars	Percent
1925	89	21,327	47.20	25.53	54
1926	56	18,302	46.47	25.16	54
1927	44	10,707	36.69	20.41	56
1928	59	13,219	37.92	23.88	63
1929	60	14,855	41.81	21.81	52
1930	49	9,845	43.98	23.17	53
1931	29	4,155	22.49	19.08	85
1932	33	6,707	29.25	18.02	62
1933	11	780	22.70	16.36	72

LaFourche

	Number	Acres	Dollars	Dollars	Percent
1929	73	17,722	25.85	12.12	47
1930	58	3,498	32.99	16.73	51
1931	52	2,610	35.32	18.20	52
1932	49	3,474	30.63	15.36	50
1933	43	2,772	30.51	13.12	43

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

LOUISIANA - Continued

County and year	Properties	Acreage	per acre	Consideration	Assessed	value per acre	value to consideration	Ratio of assessed
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Madison	Number	Acres	Dollars	Dollars	Percent
1928	23	14,386	20.85	16.73	80
1929	12	1,890	39.80	19.88	50
1930	23	6,133	28.93	14.90	52
1931	10	15,288	11.35	11.17	98
1932	9	3,637	20.81	15.15	73
1933	10	13,289	12.58	11.83	94

Rapides

	Number	Acres	Dollars	Dollars	Percent
1928	29	2,376	13.52	6.15	45
1929	40	4,656	9.41	5.40	57
1930	71	4,117	18.38	5.97	32
1931	105	8,102	10.90	5.49	50
1932	8	1,124	6.30	3.50	56
1933	90	3,753	11.96	9.09	76

Tangipahoa

	Number	Acres	Dollars	Dollars	Percent
1929	45	2,098	28.47	15.64	55
1930	100	3,207	46.90	20.91	45
1931	163	4,036	40.13	18.89	47
1932	66	2,803	31.18	16.73	54
1933	10	430	23.93	14.14	59

Vernon

	Number	Acres	Dollars	Dollars	Percent
1931	97	4,362	11.80	4.47	38
1932	72	2,522	12.33	4.18	34
1933	49	2,106	8.59	3.31	39

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## OKLAHOMA

--- County : --- Consideration: Assessed : Ratio of assessed  
and Properties: Acreage : per : value : value to con-  
year : : acre : per acre : sideration

Caddo	Number	Acres	Dollars	Dollars	Percent
1924	1	80	25.00	12.50	50
1926	8	695	44.24	24.26	55
1927	135	16,845	39.11	20.67	53
1928	190	22,611	46.80	21.83	47
1929	208	22,991	46.51	21.04	45
1930	99	11,471	45.36	20.47	45
1931	38	4,227	41.40	21.89	53
1932	44	6,093	32.05	14.74	46
1933	24	3,292	34.94	15.79	45

McIntosh	Number	Acres	Dollars	Dollars	Percent
1925	205	14,023	35.26	14.14	40
1926	186	13,376	39.87	16.50	41
1927	92	7,094	29.42	12.75	43
1928	79	5,673	27.08	11.54	43
1929	77	5,549	21.37	9.83	46
1930	66	3,620	22.27	9.07	41
1931	67	4,301	21.15	11.90	56
1932	42	3,494	14.85	8.24	55
1933	34	2,182	12.84	8.72	68

Oklahoma	Number	Acres	Dollars	Dollars	Percent
1928	110	7,493	82.84	27.29	33
1929	60	4,676	73.57	21.14	29
1930	29	2,244	62.46	18.24	29
1931	13	899	41.38	17.18	42
1932	6	66	153.94	39.14	25
1933	7	482	51.46	19.54	38

Pushmataha	Number	Acres	Dollars	Dollars	Percent
1928	5	954	8.86	2.01	23
1929	82	8,218	6.05	3.12	52
1930	53	5,070	5.94	2.64	44
1931	48	4,276	4.96	3.35	68
1932	68	5,312	5.29	3.47	66
1933	25	2,145	3.76	2.98	79

Texas	Number	Acres	Dollars	Dollars	Percent
1920	72	15,280	36.02	13.67	38
1922	23	4,520	34.18	13.24	39
1924	22	4,200	34.09	11.97	35

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## OKLAHOMA - Continued

--- County : --- Consideration: Assessed : Ratio of assessed  
and Properties: Acreage : per : value : value to con-  
year : : acre : per acre : sideration

Texas - C't'd.	Number	Acres	Dollars	Dollars	Percent
1925	29	5,120	27.49	13.17	48
1926	38	8,307	29.29	13.26	45
1927	23	3,721	33.93	13.55	40
1928	54	10,259	28.86	11.69	41
1929	85	14,889	34.65	12.71	37
1930	35	6,947	29.27	12.75	44
1931	12	2,126	29.00	11.59	40
1932	9	2,080	15.79	7.80	49

Woodward	Number	Acres	Dollars	Dollars	Percent
1927	17	3,979	14.75	9.66	65
1928	11	2,157	15.29	10.86	71
1929	49	9,414	39.13	14.49	37
1930	8	1,876	15.21	10.88	72
1931	12	1,899	34.67	15.60	45
1932	6	784	21.68	12.53	58
1933	11	1,993	17.17	10.92	64

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## TEXAS

County and year		Properties:		Consideration: Acreage	Assessed: per acre	Ratio of assessed value to consideration
Childress	Number	Acres	Dollars	Acres	Dollars	Percent
1925	93	18,104	34.74	9.54	27	
1926	72	13,074	34.54	9.96	29	
1927	92	14,577	38.89	9.67	25	
1928	64	16,556	33.26	8.51	26	
1929	46	6,953	40.63	10.35	25	
1930	33	6,269	35.95	8.56	24	
1931	22	4,373	23.57	8.98	38	
1932	14	2,690	14.75	6.51	44	
1933	20	2,924	22.42	9.35	42	
Denton						
1926	67	6,259	78.26	17.20	22	
1927	147	17,129	69.68	16.64	24	
1928	156	16,693	51.61	14.89	29	
1929	181	27,024	46.51	15.69	34	
1930	143	15,526	46.88	16.90	36	
1931	118	11,773	38.22	14.77	39	
1932	123	11,957	33.46	14.33	43	
1933	72	8,104	23.04	12.80	56	
Dickens						
1925	105	24,809	29.82	7.89	26	
1926	81	17,887	32.61	7.52	23	
1927	85	19,163	32.07	7.32	23	
1928	96	26,633	26.54	7.35	28	
1929	100	33,974	26.10	5.41	21	
1930	59	10,022	33.08	8.56	26	
1931	27	5,501	24.23	9.56	39	
1932	39	14,175	16.41	7.40	45	
1933	26	7,558	15.86	6.33	40	
Ellis						
1927	23	1,810	80.26	31.01	39	
1928	32	1,826	70.95	33.85	48	
1929	53	3,004	63.77	26.41	41	
1930	79	5,209	66.42	27.11	41	
1931	100	9,523	53.78	20.02	37	
1932	76	6,749	40.55	12.65	56	
1933	114	11,900	37.10	23.94	65	

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## TEXAS - Continued

County and year	Properties:	Acreage	Consideration: per acre	Assessed: per acre	Ratio of assessed value to consideration
San Saba	Number	Acres	Dollars	Dollars	Percent
1925	86	37,035	14.00	7.04	50
1926	88	24,566	16.34	6.87	42
1927	89	73,335	12.72	4.47	35
1928	97	61,213	18.51	6.49	35
1929	99	49,691	17.00	6.82	40
1930	76	23,406	18.15	6.16	38
1931	46	17,679	14.16	6.26	44
1932	39	27,163	13.94	6.01	43
1933	29	7,179	13.84	7.41	54
Sutton					
1925	9	30,773	7.37	2.00	27
1926	5	10,864	11.01	2.00	18
1927	12	32,310	8.07	2.00	25
1928	17	21,426	13.64	2.00	15
1929	11	24,542	14.71	2.08	14
1930	4	8,431	13.19	2.00	15
1931	8	6,371	10.92	2.10	19
1932	3	3,104	5.62	2.16	38
1933	2	5,946	9.78	2.50	26
Swisher					
1928	65	19,146	29.92	7.23	24
1929	88	23,554	29.41	6.74	23
1930	86	24,674	35.65	6.88	19
1931	27	7,801	31.96	6.73	21
1932	19	6,192	20.65	6.79	33
1933	23	7,281	17.07	7.11	42
Taylor					
1930	56	7,601	31.72	7.48	24
1931	69	10,311	27.32	7.82	29
1932	64	7,942	27.46	7.86	29
1933	85	14,087	16.95	7.82	43
Wharton					
1928	29	3,227	62.32	13.90	22
1929	34	3,523	52.03	13.35	26
1930	43	4,081	31.65	12.07	38
1931	27	2,011	31.55	9.96	32
1932	101	12,876	21.88	10.10	46
1933	71	12,216	17.94	9.95	55

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

TEXAS - Continued

County and year	Properties: i	Acreage: acre	per acre	Assessed: value : per acre	Ratio of assessed value to con- sideration
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Wood	Number	Acres	Dollars	Dollars	Percent
1929	114	10,532	17.77	6.70	38
1930	142	10,358	15.75	7.81	50
1931	163	10,891	16.30	7.60	47
1932	96	9,093	13.69	5.77	42
1933	112	9,102	11.44	6.80	59

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

MONTANA

County and year	Properties: i	Acreage: acre	per acre	Consideration: value : per acre	Assessed: value to con- sideration	Ratio of assessed value to con- sideration
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Daniels	Number	Acres	Dollars	Dollars	Percent
1925	24	6,160	12.89	15.95	124
1926	24	6,554	11.88	15.48	130
1927	15	4,048	12.55	16.02	128
1928	21	7,144	13.62	15.54	114
1929	16	4,832	17.96	17.48	97
1930	5	1,433	18.48	16.47	89
1931	4	1,866	12.48	13.71	110
1932	1	320	10.94	13.12	120
1933	1	81	11.60	16.63	143

Garfield					
1928	1	160	4.38	11.39	260
1929	2	637	6.28	6.56	104
1930	2	486	7.14	6.96	97
1931	1	320	5.16	9.43	183
1932	1	480	2.50	4.85	194
1933	3	1,115	3.71	6.15	166

Hill					
1927	13	3,600	6.40	9.49	148
1928	29	8,742	6.94	10.42	150
1929	33	8,125	8.28	10.94	132
1930	15	3,385	13.53	14.83	110
1931	9	2,171	7.82	11.99	153
1932	2	480	3.53	7.23	205
1933	3	476	2.67	9.63	361

Lake					
1925	19	1,831	13.59	8.83	65
1926	32	2,506	25.05	19.96	80
1927	18	1,867	23.26	17.86	77
1928	20	1,328	35.80	23.67	66
1929	14	1,677	17.57	15.27	87
1930	14	1,214	30.35	31.85	105
1931	8	615	29.76	28.36	95
1932	3	130	29.57	28.58	97
1933	12	1,231	21.71	24.32	112

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

MONTANA - Continued

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County : ----- : Consideration: Assessed : Ratio of assessed  
and :Properties: Acreage : per : value : value to con-  
year : ----- : acre : per acre : sideration

Phillips	Number	Acres	Dollars	Dollars	Percent
1928	1	320	6.41	7.66	120
1929	5	2,672	3.03	6.01	198
1930	1	400	2.50	4.16	166
1931	3	640	2.78	6.26	225
1932	3	807	3.10	4.58	148
1933	2	640	3.02	4.59	152

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

IDAHO

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County : ----- : Consideration: Assessed : Ratio of assessed  
and :Properties: Acreage : per : value : value to con-  
year : ----- : acre : per acre : sideration

Blaine	Number	Acres	Dollars	Dollars	Percent
1925	6	814	28.63	26.44	92
1926	8	989	26.13	19.97	76
1927	4	345	27.83	19.95	72
1928	6	872	19.16	15.58	81
1929	5	1,180	19.41	13.42	69
1931	5	8,051	4.37	1.95	45

Bonneville	Number	Acres	Dollars	Dollars	Percent
1928	21	1,129	116.08	49.49	43
1929	24	2,387	56.65	27.63	49
1930	17	1,568	56.50	24.52	43
1931	9	1,192	45.85	18.89	41
1932	9	839	75.62	33.22	44
1933	12	768	69.07	36.08	52

Idaho	Number	Acres	Dollars	Dollars	Percent
1931	9	2,070	21.48	13.54	63
1932	10	1,695	28.21	17.64	63
1933	8	1,211	24.61	18.92	77

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## WYOMING

County and year	Properties	Acreage	Consideration: per acre	Assessed: per acre	Ratio of assessed: value to consideration
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Albany	Number	Acres	Dollars	Dollars	Percent
1927	9	5,759	6.30	5.29	84
1928	6	3,699	4.95	3.43	69
1929	5	2,129	6.92	4.11	59
1930	4	1,680	3.08	3.68	119
1931	6	28,216	4.39	3.98	91
1932	6	2,164	1.88	1.98	105
1933	3	3,710	2.35	1.75	74

Big Horn	Number	Acres	Dollars	Dollars	Percent
1927	5	555	70.85	34.90	49
1928	1	164	76.22	29.79	39
1930	2	320	51.56	14.73	29
1932	1	155	19.58	9.39	48

Campbell	Number	Acres	Dollars	Dollars	Percent
1927	57	22,882	3.08	3.37	109
1928	62	29,894	3.62	3.35	93
1929	54	28,988	4.75	3.72	78
1930	37	18,294	4.64	3.44	74
1931	31	16,207	3.72	3.08	83
1932	11	11,998	1.44	1.94	135
1933	19	9,309	2.38	2.53	106

Goshen	Number	Acres	Dollars	Dollars	Percent
1929	18	4,321	24.66	13.52	55
1930	20	3,754	25.80	17.64	68
1931	1	320	8.58	5.14	60
1932	2	120	45.83	40.77	89
1933	5	630	11.59	22.68	196

Laramie	Number	Acres	Dollars	Dollars	Percent
1927	42	12,268	9.11	5.38	59
1928	53	23,357	7.05	4.90	70
1929	38	13,099	6.93	4.72	68
1930	53	24,549	6.87	4.28	62
1931	20	11,195	6.03	3.17	53
1932	6	986	12.15	7.48	62
1933	17	62,077	2.78	2.48	89

Natrona	Number	Acres	Dollars	Dollars	Percent
1927	2	90	6.00	5.56	93
1928	2	1,120	2.16	2.60	120
1932	2	787	4.32	3.78	88

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## COLORADO

County and year	Properties	Acreage	Consideration: per acre	Assessed: per acre	Ratio of assessed: value to consideration
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Alamosa	Number	Acres	Dollars	Dollars	Percent
1927	10	1,274	38.27	25.97	68
1928	7	1,272	38.44	15.93	41
1929	7	960	30.21	12.42	41
1930	3	476	33.19	13.15	40
1931	2	480	28.26	14.98	53
1933	3	400	12.25	17.24	141

Crowley	Number	Acres	Dollars	Dollars	Percent
1928	19	3,028	22.42	10.20	45
1929	5	736	48.22	15.21	32
1930	3	432	17.59	13.18	75
1931	4	410	24.63	20.80	84
1932	1	160	6.25	8.00	128
1933	1	160	2.44	2.47	101

Logan	Number	Acres	Dollars	Dollars	Percent
1931	7	1,131	28.26	15.07	53
1932	3	818	19.93	14.89	75
1933	5	960	11.40	13.40	118

Moffatt	Number	Acres	Dollars	Dollars	Percent
1927	7	1,500	13.73	6.91	50
1928	14	5,371	14.50	5.06	35
1929	23	8,499	11.18	3.83	34
1930	13	4,286	19.32	6.40	33
1931	6	2,005	5.30	3.76	71
1932	7	3,114	6.66	5.39	81
1933	4	1,487	6.51	10.19	157

Montrose	Number	Acres	Dollars	Dollars	Percent
1928	23	1,995	29.23	19.22	66
1929	16	2,230	15.01	10.81	72
1930	10	952	31.38	13.35	43
1931	13	1,194	25.48	16.39	64
1932	9	4,732	7.58	3.99	54
1933	9	1,745	6.06	4.28	71

Weld	Number	Acres	Dollars	Dollars	Percent
1930	32	8,236	15.63	10.13	65
1931	23	5,168	22.00	17.45	79
1932	16	2,429	37.29	22.82	61
1933	16	3,041	23.73	12.13	51

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

NEW MEXICO

County : -----		: Consideration: Assessed : Ratio of assessed	
and Properties: Acreage : per		value : value to con-	
year : -----	acre : acre	per acre : per acre	sideration
San Juan	Number	Acres	Dollars
1925	7	219	53.42
1926	12	598	76.46
1927	12	960	28.54
1928	21	924	50.76
1929	18	1,736	35.36
1931	8	375	36.04
1932	15	763	48.10
1933	8	384	37.11
			Dollars
			41.41
			34.64
			23.60
			29.92
			18.46
			37.17
			39.59
			28.79
			78
			Percent
			78

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

ARIZONA

County : -----		: Consideration: Assessed : Ratio of assessed	
and Properties: Acreage : per		value : value to con-	
year : -----	acre : acre	per acre : per acre	sideration
Maricopa	Number	Acres	Dollars
1930	1	76	623.68
1931	14	624	231.23
1932	11	659	96.86
1933	6	352	114.30
			Dollars
			279.61
			100.31
			30.42
			33.68
			Percent
			45
			47
			31
			29

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## UTAH

County and year		Properties		Consideration: Acreage	Assessed: per acre	Ratio of assessed value to consideration: per acre
Weber	Number	Acres	Dollars	86.20	42	
1925	21	623	206.34	86.22	44	
1926	27	540	197.87	84.71	48	
1927	17	221	178.10	74.36	63	
1928	18	745	118.36	59.63	50	
1929	22	619	119.38	75.41	70	
1930	16	368	107.65	69.19	65	
1931	11	307	106.14	75.56	61	
1932	11	383	123.24	69.20	76	
1933	7	100	91.00			

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

## NEVADA

County and year		Properties		Consideration: Acreage	Assessed: per acre	Ratio of assessed value to consideration: per acre
Elko	Number	Acres	Dollars	Dollars	Percent	
1925	8	10,541	4.50	5.82	129	
1926	14	60,090	8.06	6.88	85	
1927	9	6,428	10.69	7.54	71	
1928	8	3,904	2.11	2.78	132	
1929	8	3,037	5.48	5.68	104	
1930	2	240	4.86	5.52	113	

100

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

WASHINGTON

County : - - - - -		Consideration: Assessed : Ratio of assessed	
and	Properties:	Acreage :	per acre : value : value to con-
year			per acre : sideration

Adams	Number	Acres	Dollars	Dollars	Percent
1928	4	1,437	19.12	6.98	37
1929	11	5,879	20.85	8.47	41
1930	6	2,345	26.40	10.04	38
1931	3	2,244	27.87	11.11	40
1932	4	2,177	7.65	6.18	81

Chelan					
1928	22	388	336.13	122.35	36
1929	15	291	397.29	164.09	41
1930	22	310	554.21	141.19	25
1931	10	235	419.45	97.11	23
1932	9	281	233.54	61.39	26
1933	7	169	154.44	101.83	66

Franklin					
1928	7	2,871	15.67	7.57	48
1929	9	2,249	13.13	6.44	49
1930	1	80	6.25	3.00	48
1931	4	543	20.81	6.89	33

Whatcom					
1928	19	771	124.12	29.85	24
1929	25	561	129.57	34.99	27
1930	15	342	105.09	28.17	27
1931	18	551	125.46	32.61	26
1932	13	403	53.12	15.35	29
1933	17	370	74.15	23.58	32

Whitman					
1928	67	12,987	78.64	23.11	29
1929	43	7,548	70.04	25.68	37
1930	18	3,317	64.27	19.30	30
1931	22	4,843	59.43	21.05	35
1932	18	4,277	57.88	22.72	39
1933	18	5,142	44.29	14.57	33

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

OREGON

County : - - - - -		Consideration: Assessed : Ratio of assessed	
and	Properties:	Acreage :	per acre : value to con-
year			acre : per acre : sideration

Benton	Number	Acres	Dollars	Dollars	Percent
1927	8	364	57.62	24.20	42
1928	5	409	41.70	20.10	48
1929	7	1,197	20.01	21.48	107
1930	4	223	48.52	22.60	47
1931	8	294	60.35	30.78	51
1932	5	675	16.67	17.75	106
1933	3	97	29.38	30.21	103

Clackamas					
1932	17	704	87.91	45.00	51
1933	17	702	52.99	28.73	54

Columbia					
1928	27	1,407	42.01	20.74	49
1929	32	894	51.73	26.58	51
1930	23	666	46.80	25.63	55
1931	11	176	59.95	29.63	49
1932	13	254	28.13	26.20	93
1933	10	229	48.32	34.39	71

Coos					
1929	13	716	56.74	36.55	64
1930	5	368	13.55	13.32	98
1931	5	337	14.25	22.31	157
1932	5	470	29.77	24.87	84

Douglas					
1930	36	2,869	34.50	20.04	58
1931	47	4,792	26.51	12.15	46
1932	32	2,924	28.27	14.20	50
1933	31	2,749	27.20	17.86	66

Jackson					
1931	16	1,562	11.98	8.90	74
1932	11	911	9.00	9.51	106
1933	11	1,106	22.27	14.89	67

Klamath					
1928	3	119	57.14	23.14	40
1929	3	260	1.83	1.85	101
1931	6	188	22.30	12.86	56
1932	2	166	7.89	5.54	70
1933	6	776	2.31	2.43	105

Ratio of assessed value to consideration in bona fide transfers  
of farm real estate

OREGON - Continued

County and year	Properties	Acreage	Consideration: per acre	Assessed: per acre	Ratio of assessed value to con- sideration
<hr/>					
Linn	Number	Acres	Dollars	Dollars	Percent
1929	10	525	85.65	31.85	37
1930	7	427	59.73	20.47	34
1931	4	143	69.23	35.10	51
1932	2	169	27.12	23.25	86
1933	7	488	49.65	35.86	72
Sherman					
1928	5	2,847	17.07	10.21	60
1929	2	412	8.50	10.15	119
1930	3	240	21.67	15.18	70
Umatilla					
1925	47	5,322	79.80	36.59	46
1926	41	3,948	68.05	28.11	41
1927	22	2,431	51.74	34.49	67
1928	17	1,737	33.81	19.08	56
1929	15	2,596	54.56	37.92	69
1930	16	1,469	66.53	33.82	51
1931	6	634	42.04	54.10	129
1932	7	1,237	25.19	20.51	88
1933	9	399	62.29	57.09	92
Union					
1928	15	2,192	21.27	18.72	88
1929	16	3,629	27.15	16.39	60
1930	7	605	37.35	19.09	51
1931	5	333	63.96	41.77	65

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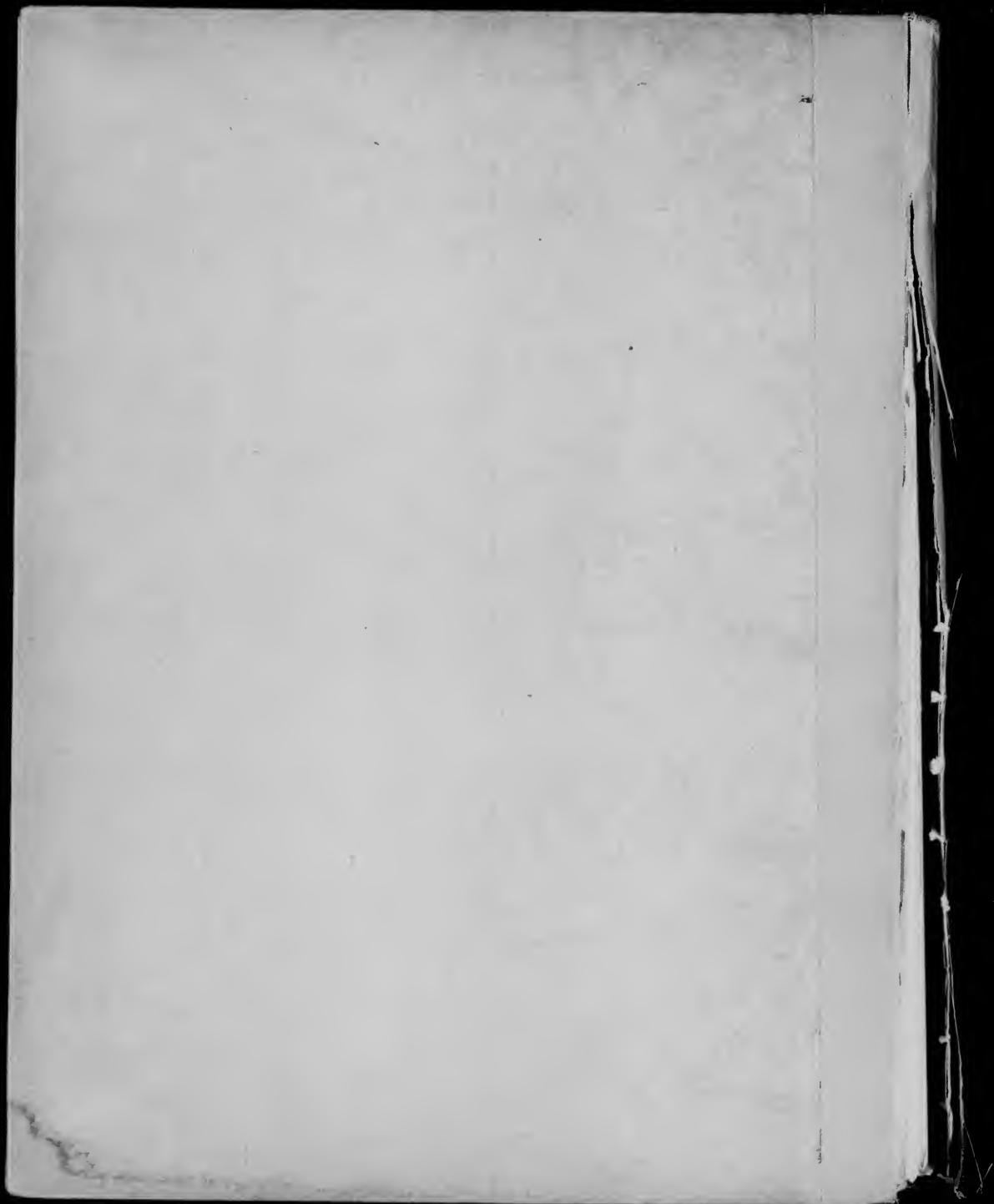
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